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REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE ACCOUNTS OF THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES FOR THE YEAR ENDED 31 DECEMBER 1992 (*)

*An annex contains follow-up actions by UNHCR to implement the Board's recommendations for 1991 as well as the comments of the Board thereon.

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Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1992.

2. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the Common Auditing Standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency.

3. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in 1992 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations; and whether the financial statements of UNHCR presented fairly the position at 31 December 1992. The audit included a general review of financial systems, a review of internal controls, and such examination of accounting records, and other relevant documents, as we considered necessary to form an opinion on the financial statements.

4. In addition we reviewed a number of aspects of the management of UNHCR and its use of resources. In particular, the Board continued its practice, as endorsed by the General Assembly in resolution A/47/211, of carrying out horizontal studies across all the organizations it audits. The topics selected for review in 1992 were procurement and the management of electronic data processing systems. In addition, the Board carried out an assessment of project management and project implementation by selected implementing partners.

5. The audit was carried out at UNHCR headquarters in Geneva and at the following selected field offices: regional offices in Costa Rica, Mexico and Zaire; branch offices in Thailand, Hanoi, Sudan, Guinea and Cote d'Ivoire; the Working Group in Ho Chi Minh City, Vietnam; and Office of the Charge de Mission (OCM) in Iran, Nicaragua, Cyprus, Honduras and Pakistan.

6. The report includes all the audit findings arising from our examination which the Board considers significant. These were communicated to the High Commissioner and her staff and, where appropriate, their views are reflected in this report. In accordance with normal audit practice, our staff also raised some less significant matters not included in this report. None of these matters affected our audit opinion on the financial statements for 1992.

7. The report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up of actions taken on previous audit recommendations

8. In paragraph 15 of General Assembly resolution A/47/211, the Board of Auditors was requested to evaluate the extent of compliance with its recommendations. The Board evaluated the actions taken to implement previous audit recommendations made in its report for the year 1991 and noted that the Administration has implemented or initiated actions to implement several of these recommendations (see Annex to the present report). Nevertheless, certain audit recommendations raised in previous years have not yet been fully implemented and these are discussed in the appropriate sections of this report.

Summary of recommendations

9. The Board recommends that the following actions, presented in order of priority, should be taken:

(a) (i) The Administration should review its procedures to improve the effectiveness of its internal controls on cash resources,

(ii) The UNHCR Section of the Internal Audit Division should have as one of its audit priorities next year the strengthening of internal controls on cash resources in field offices (paras. 70, 75, and 79);

(b) The Branch Office in Costa Rica should immediately review its internal control system on cash resources, including a full examination of payments made without appropriate supporting documents and of cheques honored and paid by banks without the required signatures (para. 81);

(c) The formulation of tripartite agreements where appropriate and related sub-agreements should continue to be vigorously pursued by UNHCR. Meanwhile, amendments should be made to existing agreements with implementing partners and executing agencies to include provisions on fund accountability and adequate audit coverage (para. 99 - 100);

(d) The administrative lapses and lack of co-ordination which have caused delays in the implementation of projects should be assessed and remedial actions undertaken (para. 94);

(e) UNHCR should review its system of allocating funds to projects to ensure a more efficient and effective distribution of resources. The Administration should continue with its review and cancellation of long outstanding unliquidated obligations, including those raised against contributions in kind amounting to $33.8 million at 31 December 1992 (para.37);

(f) UNHCR field offices should institute measures that would lead to more economic and efficient utilization of resources by the implementing partners and executing organizations through proper monitoring and more frequent visits to refugee camps and other areas of operations (para. 102);

(g) UNHCR should continue to develop its plan and strategy for the computerization of its financial and personnel management systems in a more comprehensive and integrated form. Close co-ordination with the United Nations Integrated Management Information Systems Committee would be useful in order to benefit from its experiences and to adopt systems already developed that could be made applicable to the UNHCR environment (para.65);

(h) (i) The recently established task force should continue to analyze and process the reports for completed projects,

(ii) quarterly reports on the status of report submission should be generated for general circulation, and

(iii) reporting requirements as set out in the agreements and sub-agreements should be enforced (para. 104);

(i) The circumstances prevailing in the hiring of consultants and temporary assistance should be reviewed to determine whether exceptions from existing or new administrative instructions dealing with UNHCR may be issued (para. 87);

(j) Field offices should be instructed to comply with reporting requirements for goods received through international shipments (para. 54);

(k) Procurement request documents should be completed fully to ensure prompt delivery of goods in accordance with specifications and to meet the needs of refugees (para. 48);

(l) UNHCR should institute measures to strengthen the capacities of field offices to be able to comply with procurement regulations (para. 58);

(m) The Administration should continue with its efforts to locate other competent suppliers for a commonly needed item in all refugee operations (para. 45);

(n) The Board reiterates that the reports on contributions in kind be submitted on a timely basis. In future, accounting for contributions in kind should be done in conformity with the common accounting standards being developed currently for the United Nations system (para. 32);

(o) The maintenance of property records and the applications of established procedures and of relevant forms for the control and disposal of non-expendable property should be enforced to establish proper accountability (paras. 83 and 85); and

(p) Negotiations should be pursued on behalf of UNHCR with the host Government on the status of local staff in Vietnam (para. 91).

Summary of main findings

10. Some contributions in kind were not recorded in the year they were actually received by field offices. Consequently, the relevant accounts in the financial statements do not reflect all contributions in kind actually received as at the end of the year (paras. 28 - 31).

11. Long outstanding obligations and their subsequent cancellations indicate a consistent pattern of over budgeting and the unnecessary earmarking of project funds which are not subsequently required (paras. 33 - 36).

12. The collection rate of pledges, from inter-governmental sources was low because of the failure of UNHCR to comply with the donors' reporting requirements on previous contributions (paras. 38 - 41).

13. UNHCR is over dependent on a single vendor for the supply of a commonly needed item in all refugee operations (paras. 43 - 44).

14. Purchase authorization not fully completed and prolonged delays encountered in the submission of receiving reports for international shipments to field offices indicate serious disregard of prescribed procedures and weakens internal controls in the receipt of goods (paras. 46 - 47, 49 - 53).

15. Shortcomings in procurement procedures exist in several field offices particularly on bidding and the segregation of responsibilities involving procurement decisions, custodianship and record keeping (paras. 55 to 57).

16. The implementation of the Financial Management Information System at headquarters has been delayed. Since 1990 the project's costs have not been identified separately making it difficult to ascertain the cumulative cost of the project to date (paras. 59 - 64).

17. Procedures for the setting of ceilings on the Zero Dollar Imprest Account, the establishment of bank accounts and the handling of petty cash in some field offices were found to be deficient (paras. 66 - 69, 71 - 74).

18. The Board has reported several times its concern about UNHCR's failure to enforce proper segregation of functions at field offices in respect of cash management. Little has been done to implement these recommendations (paras. 76 - 78).

19. There were significant deviations from internal control principles on the management of cash in Costa Rica which could increase risks of misappropriation (para. 80).

20. Property records in many instances were not properly completed and maintained. As a consequence, proper accountability and monitoring of use and maintenance costs of vehicles could not be determined (para. 82).

21. The proper procedures for notifying the Property Survey Board of lost or damaged items and such permission to dispose of property were not consistently applied at several field offices (para. 84).

22. Existing instructions in the hiring of consultants were not complied with. Consultants were hired to perform regular functions leading to a field office granting them annual leave and sick leave benefits which are given only to regular staff members (para. 86).

23. The status of local staff hired in Vietnam has not been clarified and resolved with the host Government (paras. 88 - 90).

24. Delays in the implementation of projects were attributed not to civil disturbances in the project locations but to lapses in administrative arrangements and lack of co-ordination between UNHCR headquarters and field offices, implementing partners and the implementing or executing organizations (paras. 92 - 93).

25. The formulation of tripartite agreements and related sub-agreements has continued to cause problems in project execution and in the monitoring of accountability and audit coverage of project funds (paras. 95 - 98).

26. There were inadequate value-for-money considerations in the utilization of project resources by the field offices and the implementing partners (para. 101).

27. Formal closure of terminated projects has been delayed either because the required final reports have not been submitted by the implementing partners or the reports have been submitted but have not been processed at headquarters. At the field offices, late or non-submission of project monitoring reports was due to the inability and lack of motivation of implementing partners to prepare and submit the required reports (para. 103).

Part I: Financial Statements

Accounts and financial reporting

Accounting for pledges in cash and contributions in kind

28. The financial statements as at 31 December 1992 show outstanding pledges from donors of $333.8 million, consisting of $219.7 million in cash and $114.1 million of contributions in kind. Our examination found that the total for contributions in kind was understated by $1.2 million because

contributions were not recorded at the time they were actually received by field offices as required in Section 3.3 of the UNHCR Financial Rules for voluntary funds. Contributions in kind of $975,000 and $237,389 from the Governments of France and Finland, respectively, were reported as actually received in 1992 but recorded only in 1993. The Administration explained that the problem of timely recording of contributions was caused by pressure of work on their staff and that measures have been taken to avoid a recurrence.

29. Included as an outstanding pledge is a contribution from the Government of Italy of $1.7 million which has been outstanding since 1986 for a project started in 1988 but subsequently suspended in 1990. The Administration explained that this pledge cannot be cancelled because a proportion of the funds was released directly by the donor to the implementing partner but this has not been acknowledged formally to UNHCR. In March 1993, UNHCR requested clarification from the Permanent Mission of Italy.

30. As part of the review of outstanding pledges, the Board noted the particularly low collection rate of inter-governmental pledges. These pledges are mostly (99 per cent) from the European Community (EC). For 1992, collection was $54 million representing 23 per cent of the pledged amount of $230 million. When making contributions, the European Community specifies that on completion of the project, a final narrative and financial report on the actual disbursement of pledged funds should be prepared and submitted to the EEC. It appears that UNHCR have either been late or have failed to submit on time these reports (status of submission is discussed in paragraph 103) to the EC leading to the withholding of further disbursements of pledges.

31. Further, the Administration expressed its concern about the low collection of EC pledges. The Board understands that discussions between the Administration and the European Community are being held to agree on mutually satisfactory modalities in respect to European Community funded projects. The Administration issued guidance to the field offices highlighting the special condition governing the EC contributions and requesting strict compliance with the requirements.

32. The Board has raised concerns about the proper timing of accounting for contributions in kind in previous reports. It therefore reiterates that timely recording of contributions in kind is important. In future, the Board recommends that accounting for contributions in kind should be done in conformity with the common accounting standards being developed currently for the United Nations system.

Liquidation and cancellation of prior years' obligations

33. In last year's audit, the Board raised its concern about the extent of the unliquidated obligations under the special programmes/trust funds

which remained outstanding beyond the normal period allowed for winding up the affairs of completed projects. Administration was then advised to carry out regular review of outstanding unliquidated obligations so that unspent funds could be released, where appropriate, for other projects.

34. The Board noted that of the $217.1 million of outstanding unliquidated obligations raised, based on cash pledges, and recorded at 31 December 1991, $153.2 million was liquidated through cash disbursements and $60.8 million was cancelled. The funds released through the cancellation of obligations were then made available for funding new projects. Some obligations for 1990-1991 projects most of which were implemented in Somalia, Sudan, Malawi, Uganda, Iran and Cote D'Ivoire totalling $3.1 million remain outstanding (see also paragraphs 103 - 104).

35. For the current year 1992, unliquidated obligations amounted to $342 million, which added to unliquidated obligations brought forward from previous years gave a total balance as at 31 December 1992 of $402 million. The Board was not able to verify in 1993 the proportion of these obligations which have been liquidated through expenditure by field offices because this information was not available to headquarters as at the closing date of the audit.

36. With regard to previous years, Table 1 shows obligations that remain outstanding as at year end and subsequent cancellations in the ensuing years. The Board noted that the proportion of obligations that remains outstanding as a percentage of the total raised during the year had been increasing steadily in both relative and absolute terms from 19.3 per cent ($109.7 million) in 1989 to 32.0 per cent (342.8 million) in 1992. Of these outstanding obligations, subsequent cancellations in the ensuing years were approximately one fifth to one quarter. This high level of cancellations indicates a consistent pattern of over budgeting and the unnecessary earmarking of project funds which are not subsequently required.

37. The Board recommended that UNHCR review its system of allocating funds to projects to ensure a more efficient and effective distribution of resources. In addition, the Board suggests that the Administration should continue with its review and cancellation of outstanding unliquidated obligations of prior years. In this respect, it should also review those obligations raised against contributions in kind which amounted to $33.8 million at 31 December 1992.

Liquidity Position

38. The liquidity position of the voluntary funds administered by UNHCR reflects a positive picture. Total current assets of $709.9 million exceeded total liabilities of $410.6 million by $299.3 million as at 31 December 1992. Forty eight per cent of the total current assets is in short-term investments totalling $343.9 million which could be used to

TABLE 1 - ANALYSIS OF LIQUIDATION AND CANCELLATION OF UNLIQUIDATED OBLIGATIONS

All programmes
(In millions of US Dollars)

YEAR OF OBLIGATION	TOTAL OBLIGATIONS FOR THE YEAR	OF WHICH OUTSTANDING FOR THE YEAR	PCT OF OUTSTANDING OVER TOTAL OBLIGATIONS	CANCELLATION						LIQUIDATION				BALANCE 31.12.92	
				IN 1990	IN 1991	IN 1992	TOTAL	PCT OVER OUTSTANDING OBLIGATIONS	PCT OVER TOTAL OBLIGATIONS	IN 1990	IN 1991	IN 1992	TOTAL	STILL OUTSTANDING	PCT OVER OUTSTANDING UNLIQ. OBLIG.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1989	569.6	109.7	19.3%	19.7	4.4	-	24.1	22.0%	4.2%	72.9	8.7	0.1	81.7	3.9	3.5
1990	543.6	136.0	25.0%	-	25.8	3.6	29.4	21.6%	5.4%	-	96.0	8.8	104.8	1.8	1.3
1991	862.6	243.5	28.2%	-	-	57.5	57.5	23.6%	6.7%	-	-	134.3	134.3	51.7	21.2
1992	1,071.9	342.8	32.0%	-	-	-	-	-	-	-	-	-	-	-	-

settle 84 per cent of total current liabilities. Decisions for investing UNHCR's funds were based on the criteria of equitable distribution of available funds on a competitive basis among eligible banks. In 1992, funds were placed in 35 different banks of international repute in the Euromarket.

39. The value of short-term investments increased by $76.3 million from $267.6 in 1991 to $343.9 in 1992. The invested sum was made up of 4 call accounts amounting to $50.8 million and 52 time deposit accounts totalling $293.0 million. Thus, despite reductions in the average rate of interest paid from 6.2 per cent in 1991 to 4.3 per cent in 1992, the investments yielded interest income of $12.3 million after adjustment for exchange differences and bank charges or an increase of 4 per cent from last year's interest income of $11.8 million.

40. Included in the total current assets are Accounts Receivable amounting to $344.5 million. Of these, $333.0 million or 97 per cent represents governmental and intergovernmental pledged contributions of US$128.5 million and $204.5 million, respectively. These outstanding pledges increased by $134.62 million from $198.38 million in 1991 to $333.0 million in 1992. The increase was mainly due to the decrease in collections from the European Community discussed in paragraphs 28 to 32.

41. Another significant item was the increase in outstanding obligations of $136.4 million due to increased commitments under the special programmes particularly the Humanitarian Assistance in Former Yugoslavia which amounted to $308.89 million, an increase of 99.9 per cent from previous year's balance.

Part II: Management Issues

Procurement

42. Procurement systems and procedures at headquarters and at field offices was one of the areas covered by the Board in its horizontal studies.

Over dependence on a single vendor

43. Temporary shelters using reinforced plastic tarpaulins, are a basic need in refugee operations, and are purchased regularly by UNHCR. In 1992, all purchases of these items totalling $5.3 million were made from a single vendor. Over dependence on a single vendor for the supply of a commonly needed item in refugee operations can lead to supply difficulties and also removes the savings generated by market competition.

44. The Administration agreed that UNHCR should avoid depending on one vendor for the supply of a regular item but stated it could encourage competition where it exists. The plastic tarpaulin supplied by the vendor has been tested in many emergencies and found to have properties which make it versatile for general purposes. In 1992, UNHCR invited samples of plastic sheeting for testing from other sources but finding an acceptable alternative was a slow process and little progress was achieved.

45. The Board recognizes the work done to identify alternative sources of supply but urges the Administration to continue with this effort to locate other competent suppliers.

Preparation of Purchase Authorizations (PA)

46. Procurement procedures require that no purchase for goods and services may be initiated without a Purchase Authorization (PA) that is properly and completely prepared. This was not the case at headquarters. In a sample of 204 PAs, 45 per cent did not contain detailed specifications of the goods required, 27 per cent had no dates of delivery and 73 per cent were captioned with terms such as, "As Soon As Possible, Earliest", "Immediate" and "Urgently". These terms were considered appropriate by the Administration due to the emergency nature of UNHCR operations. The Board believes that, although very often procurement was for relief items immediately required for emergencies, specification of the expected delivery dates would enable the Purchasing and Transport Section to get better value for money through planned deliveries and lower transportation costs. The failure to specify the details of the goods required often resulted in longer processing time defeating the emergency purpose of the procurement.

47. Furthermore, the Board noted that about 86 per cent of PAs sampled which required air shipment were without justifications why air shipment was resorted to in spite of the instructions of the Supply and Transport Section (STS) that where air freight is required, full justification should be provided.

48. The Board recommended that procurement request documents particularly purchase authorizations should be completed fully to ensure prompt delivery of goods in accordance with specifications.

Submission and completion of receiving report

49. UNHCR field offices must submit a Receiving Report to the Supply and Transport Section (STS) at headquarters for each international shipment they receive within one month of its arrival at the named destination. The Receiving Report confirms the fulfillment of the supplier's and carrier's

obligations to UNHCR and, in the event of loss or damage, becomes the basis for insurance claims.

50. A review of the Status of Receiving Reports for deliveries to field offices from 1 January 1990 to 31 December 1992 disclosed that out of 1,504 Receiving Reports due, 893 were submitted late by up to 11 months and 586 remained outstanding for periods as shown below:

Period outstanding	No. of Receiving Reports	Per Cent
less than 6 months	256	44
6 months - 1 year	84	14
1 year - 2 years	211	36
2 years - 3 years	28	5
3 years - 4 years	7	1
Total	586	100

51. Some of the Receiving Reports submitted were incomplete. Often there were no information on the date when goods were received, no indication of whether UNHCR will retain ownership, and no statements whether goods were received in accordance with specifications and quantities required.

52. One of the implications of delayed or non-submission of Receiving Reports is that there is no assurance whether goods were actually shipped and reached the intended beneficiaries. Another implication is that insurance claims can not be immediately filed. For instance, in Guinea, insurance claims expired because of delayed submission of documents to support the claims for some lost and damaged items valued at $76,090. This has deprived UNHCR the opportunity to recover the cost of the goods lost or damaged rendering the insurance coverage useless.

53. The Administration explained that because UNHCR often ship goods to emergency and remote locations or to war situations where normal working condition do not exist, the submission of Receiving Reports has been a continuing problem. Although various measures have been taken to improve the situation, they agreed that much remains to be done if the documentation of receipt of goods is to be strengthened.

54. The Board believes that a reasonable delay in the submission of reports where there are emergency situations is understandable. Nevertheless, prolonged delay taking years or non-submission at all of Receiving Reports cannot be acceptable. This indicates serious disregard of prescribed procedures and weakens internal controls in the receipt of goods. Hence, the Board emphasizes the importance of prompt submission of a properly completed Receiving Report to effectively monitor the proper and timely delivery of goods, to initiate immediate action for insurance claims in case of loss, to effect proper inclusion in the inventory report and to ensure that goods reached the intended beneficiaries. Field offices should be instructed and given set dates to comply with reporting requirements.

Shortcomings in procurement procedures at the field offices

55. Shortcomings were also observed during the field visits. Some procurements were made by field offices without the necessary authorizations from headquarters. There was also a case when, bidding procedures were not followed in the purchase of medicines. The purchase was not awarded to the lowest bidder because the quality of medicines and the reputation of the drug company, instead of price, were used as bases in the award. The aggregate amount of difference between the lowest and the winning bids was $27,493. It is indeed important to consider factors other than price. However, our audit revealed no adequate evidence that these factors of quality and reputation were taken into consideration during the evaluation of the bid proposals.

56. In Cyprus, purchase of various office equipment and a contract for the renovation of office premises amounting to $62,518 were undertaken without bids. The branch office in Cote D'Ivoire continued to do local procurement, notwithstanding a decision by headquarters to be responsible for all procurement for the office. In some of these local procurements, the necessary purchase orders were missing thereby making it difficult to identify who was responsible for the purchase.

57. It was likewise observed that in field offices, it is common practice of having only one member of staff to be responsible for procurement, physical custody, record keeping of property, physical inventory and reconciliation of results thereof because of staff shortage. This practice does not provide sufficient check and balance over procurement decisions and accounting thereof.

58. The Board recommended that UNHCR should institute measures to strengthen the capacities of the field offices to be able to comply with regulations on procurement particularly in bidding and in the segregation of functions involving the procurement process, custodianship and record keeping.

Computer operations and EDP systems

59. Computer operations and EDP systems was the other thrust area covered in the horizontal studies conducted by the Board. In UNHCR, the study was focused on the information technology plan for the Financial Management and Information System (FMIS), a project designed and developed in 1987 and 1988, and being progressively implemented since 1989. The project was aimed at providing timely, accurate and meaningful information to assist managers in the field and at headquarters in their decisions and to serve as an effective tool for project monitoring and implementation.

60. The FMIS/Field system was completed in 1990 as planned and consisted of the Field Office Accounts System (FOAS), the Field Office Budget System

(FOBS) and the Implementing Partner Record (IPR) modules. Administration informed the Board that the FMIS/Field system has provided UNHCR with substantial benefits. The Field Office Accounts System (FOAS) has enabled the Organization to cope with increased budget activities and the Implementing Partner Record (IPR) module has provided field offices with an enhanced ability for project control. Since its implementation, ongoing training and system maintenance has been provided at headquarters and in the field, the cost of which was charged to the sections using the system.

61. On the other hand, implementation of FMIS at headquarters which was due to be completed by the end of 1992 has been delayed. This was because of additional time needed for the processing of the modules for the financial reports at the Finance Section and of the ongoing parallel testing.

62. The Board also noted that since 1990, when the FMIS Working Group was disbanded, the costs for the whole project cannot be identified separately because no cost center and programme code were specifically assigned for FMIS. In 1992 UNHCR tried to identify the total cost of the FMIS project for the Executive Committee. Accordingly, the project cost was $5.045 million from its inception in 1986 up to its initial implementation in 1990. This amount was determined using considerable amount of time by gathering and consolidating all the related costs from the different organizational units. The additional costs incurred from 1990 to the present date could not be identified.

63. The Administration agreed that it would have been advisable to have all expenses related to the FMIS project recorded against a separate project code in line with the concept of cost center reporting. However, they believe that at this stage of implementation, it may no longer be cost effective to gather all the related information on the project.

64. It was also observed that while much has been accomplished with the Field System, other areas of the financial and of the personnel management appeared not to have been given the same priority. As a longer term strategy, the Administration indicated its commitment to utilize the United Nations (UN) Integrated Management Information System (IMIS) for both financial and personnel management. Nevertheless, the financial components of IMIS will not be available to the UN Secretariat until 1994 and will require extensive customization to meet the needs and operational requirements of UNHCR. For this purpose, UNHCR has prepared and submitted a budget with separate programme and location codes for the approval of senior management.

65. The Board recommends that UNHCR should continue to develop its plan and strategy for the computerization of its financial and personnel management system in a more comprehensive and integrated form and in close co-ordination and communication with the UN IMIS Committee in order to benefit from their experiences and to adopt systems already developed that could be made applicable or suited to UNHCR environment. The Administration informed that they are actively following up the development

of IMIS and are fully co-operating with the United Nations in New York on this issue.

Cash management

66. During the Board's audit of field offices, the control on cash resources was identified as a major audit concern. A number of areas require strengthening, in particular, the setting up of ceilings on the Field Offices' Zero Dollar Imprest Account, controls on the establishment of bank accounts, procedures for handling petty cash, and custodianship and record keeping of cash resources in the field offices. In one field office, the Board took note of the very deficient system of internal control on cash resources. These are discussed in the succeeding paragraphs.

Field Offices' Zero Dollar Imprest Account

67. Dollar bank accounts at field offices are maintained in the Zero Dollar Imprest Accounts which are replenished through UNHCR's account with Citibank (Switzerland). Limits are established by headquarters for each single cheque drawn and for monthly drawings made by every field office. Should programme requirements necessitate drawing beyond the monthly established ceiling, prior authorization from headquarters is necessary.

68. There were indications that ceilings set for some field offices were no longer realistic and have not been updated in line with current levels of commitments. Due to this, some field offices either exceeded their ceilings without proper authorization or frequently requested authorization to incur disbursements beyond the ceiling. On the other hand, the authorized ceiling of some field offices can be considered high when compared to their average monthly disbursements. For instance, the monthly ceiling established for Sudan and Honduras of $1.2 million and $800,000, respectively, was excessive as compared to their average monthly disbursements of $320,000 for Sudan and $166,000 for Honduras.

69. The Administration explained that field offices are constantly reminded of the need to obtain prior authorization from headquarters before exceeding the authorized limit of the Zero Dollar Imprest Account. However, difficulties were sometimes encountered because levels of expenditures in field offices may significantly vary from one month to another or in cases of emergency.

70. In view of these, the Board recommended and Administration agreed that monthly ceilings on the Zero Dollar Imprest Accounts should be assessed on a periodic basis so that these are set in more realistic and reasonable limits.

Weakness in the establishment of bank accounts and handling of petty cash

71. In the establishment of bank accounts, some implementing partners did not open separate bank accounts for UNHCR project funds under the expressed request of headquarters, and neither were some bank signatories properly designated. In Mexico, the funds for a project with a total obligated amount of $330,720 were deposited by the implementing partner in a bank account established for another project. In Guinea, an implementing partner maintained only one bank account for all projects they undertake on behalf of UNHCR, EEC and other organizations. Thus, monitoring of fund utilization and verification of bank balances were difficult and ineffective.

72. The bank reconciliation statements for twenty three out of twenty five operated bank accounts at headquarters for the period January to August 1992 were not prepared promptly and regularly. This is because there were certain months when bank statements were received late and some banks do not send month-end statements when there are no transactions during the month. Hence, there is no basis for preparation of the reconciliation statements.

73. The Administration assured the Board that they would further insist with implementing partners that separate bank accounts will be immediately established where several funds were merged in one bank account.

74. On the handling of petty cash, the Board noted that balances are established not on the basis of project requirements but on other circumstances. For instance, in Thailand, large balances were maintained to provide sufficient funds because it takes a long time for the branch office to make replenishments. In Honduras, the balance of their fund was considered minimal for their operations. Hence, cashadvances were granted to various staff members to defray administrative and operational expenses that should have been charged against its petty cash fund. It appeared that almost all of the staff members were petty cash custodians.

75. UNHCR should strengthen controls in the establishment of bank accounts in the field offices in order to prevent any use of these funds for other purposes. In addition, balances of petty cash funds should be assessed and determined based on the requirements of the projects involved and not on administrative delays in the processing of implementation at the field offices.

Functions of custodianship, record keeping and reconciliation

76. A critical internal control principle in safeguarding cash resources is the segregation of responsibilities for physical custody of cash resources, record keeping and the preparation of bank reconciliation statements. Making one individual perform these duties and

responsibilities weakens the controls that could be achieved when functions of record keeping and preparation of reconciliation statements are segregated as a means of ensuring that all receipts actually received are deposited intact, all disbursements are made to the proper payees at the authorized amounts, and all these transactions are properly accounted for and accurately recorded.

77. At headquarters, functions involving collection, deposit of collections to the banks and preparation of monthly bank reconciliation statements were performed by only one member of staff, the Treasury Assistant. Administration explained that this arrangement had been adopted because of budgetary constraints and has in no way affected the accuracy of the reconciliation statements.

78. This practice of having only one staff member responsible for custodianship of funds, keeping of accounting records and preparation of bank reconciliation statements was also common in a number of field offices visited, for example, Costa Rica, Cyprus, Guinea, Pakistan and Sudan. In these offices, the common justification was the lack of appropriate staff complements, due largely to budgetary constraints. However, with the magnitude of the resources involved, there is need to reduce the risk of error, waste or wrongful acts by having those key duties and responsibilities assigned to a number of individuals to ensure that effective checks and balances exist. Administration have agreed to study the issue and implement immediate solutions by redistribution of responsibilities and by providing training to existing staff members.

79. It should be recalled that in the past, several cases of fraud and presumptive fraud were uncovered in field offices where the above-mentioned violations of internal control principles were observed. Yet it appears, that no definite steps and no immediate action had been undertaken to take care of this audit concern. Thus, the Board recommends the following:

(i) the Administration should review its procedures to improve the effectiveness of its internal controls, and

(ii) the UNHCR Section of IAD develops an audit strategy, where in a given year, the Section concentrates its audit in one specific area to ensure a wider coverage of field offices and to achieve tangible audit results. For the ensuing year, the audit should be focused on the strengthening of internal controls on cash resources in field offices.

Inadequate internal controls on cash resources in Costa Rica

80. The Board was concerned about the inadequate system of internal controls on cash resources in San Jose, Costa Rica particularly in regard to the handling of blank cheques, the designation of cheque signatories and the performance of bank reconciliation. These weaknesses, if taken

together indicate significant deviations from internal control principles and exposed these resources to risks of misappropriation.

81. At the time of the audit, the Administration took initial steps to rectify the situation with the assistance of a senior consultant from headquarters. However, additional measures need to be taken to ensure that these resources are better safeguarded and risks are minimized. UNHCR should also ensure that in the agreements with the banks, there should be provisions on their liability for any unauthorized or improper payments attributed to their failure in verifying completeness of information on, and authenticity of cheques as well as their responsibility to submit on a regular and timely manner bank statements and to return cheques paid by them for that period. Further, it is suggested that there should be full examination of those cheques issued without supporting documents and paid by the bank without the required joint signatures. The Board will monitor the outcome of follow-up action taken.

Expendable and non-expendable property

Maintenance of property records

82. The Board found that in many cases at headquarters and in the field, property records were not maintained adequately. For example:

(a) At headquarters and in Thailand, non expendable property and special items issued to staff members were not properly acknowledged in the required form. As a result, accountability of staff members cannot be established;

(b) Items transferred to the field offices were still included in the inventory list of the headquarters due to occasional delays in the update of the computerized inventory system because priority was given in the inputing of new acquisitions and of approved disposal;

(c) No logbooks and monthly control sheets to record maintenance cost and to control use of vehicles for official and personal purposes were maintained in Hanoi, Vietnam and Costa Rica; and

(d) In Pakistan, non-expendable property items in stock were without inventory tags and some have incomplete reference information making identification of items and reconciliation of results of physical inventory difficult to attain.

83. The Board recommended that monitoring of property records and the relevant forms should be well maintained to establish accountability for these assets. In addition, UNHCR should ensure adequate monitoring of the use of vehicles for personal purposes in field offices and should enforce

reimbursement of costs related to the use of vehicles through salary deductions.

Disposal of property

84. Procedures in the disposal of property, particularly in the notification of lost or damaged items to the Property Survey Board (PSB) and in the request for their authority in the disposal of property, were not consistently applied in field offices. For example:

(a) Donation without approval of PSB

The Office of the Chief of Mission in Iran handed over 20 Nissan patrol vans with a total cost of $240,000 purchased on 20 April 1991 to the Ministry of Interior of Iran without authorization from the PSB. The vehicles were transferred on 22 April 1992, one year from the date these were purchased because of difficulties encountered in the registration of these vehicles.

(b) Delayed reporting to the Property Survey Board (PSB)

At headquarters, there were long delays, up to three years in one case, in submitting accident reports to the PSB. Similar lenghty delays were also noted in Sudan and Zaire.

85. The Board reiterates previous recommendations that procedures in the disposal of property should be keenly observed and transfers of property made to various organizations without PSB approval should be fully explained and documented.

Consultants, experts and temporary assistance

Deficiencies in the hiring of consultants

86. In the hiring of consultants, several departures from existing administrative instructions were noted:

(a) Most consultants hired were not taken from the roster

In a review of the recruitment of 50 consultants at headquarters, forty-eight were not on the roster of consultants maintained by the Programme and Technical Support Section (PTSS). This practice defeats the purpose of maintaining a roster of consultants for their selection from among candidates highly qualified in the specific field required and from as wide a representative number of countries as possible. The Administration noted that the scope of the PTSS Roster was limited to

specific technical skills. The Board was also informed that a more comprehensive roster is being developed to include applicants with the special technical skills/profiles needed in UNHCR operations and that all consultants had been positively screened by OHRM/PTSS and/or the Bureau/Division concerned prior to hiring.

(b) Post facto approval of contracts

There was delay in the approval of contracts of consultants hired at headquarters. In 94 contracts involving the 50 consultants, 66 per cent were approved and signed by both parties only after commencement of work. The delay was attributed to late receipt of requests from offices needing consultancy services by the Recruitment, Career Development and Placement Section (RCDPS) as well as to the time needed by the Programme Co-ordination and Budget Section (PCBS) to do the certification of availability of funds and the assignment of allotment account numbers.

(c) Continuous extension of services of consultants

The services of 17 out of these 50 consultants were extended by up to 28 months beyond the nine months limit. Five consultants were first hired in 1989 and their contracts had been regularly extended up to the time of the audit in early 1993. All the extensions were requested from and subsequently exceptionally authorized by the Director, Human Resources Management at headquarters in view of the exigencies of specific refugee operations.

(d) No performance evaluation of consultants

Performance evaluation of 47 out of the 50 consultants cited above were not submitted in a timely manner by the requesting offices. The Administration agreed to design a shortened version of the performance evaluation form that can be easily completed and earlier submitted.

(e) Consultants hired to perform regular functions

During the year, 410 consultants were engaged by the Organization and 166 or 40 per cent of them were required to perform regular functions of staff, 154 of these were for field offices. The Administration explained that all staff hired under Special Service Agreements are not consultants per se and that ST/AI/296, which requires employment of consultants only when the special skills or knowledge needed cannot be competently and professionally delivered by regular staff, is not responsive to the emergency and special nature of UNHCR operations. As a consequence of this practice, a field office in Bangkok decided to grant these consultants benefits of annual leave credits of 2.5 days for each month starting from the third month of the contract and sick leave of 2 days per month of service although they are not entitled under existing administrative instructions.

87. UNHCR should re-evaluate the circumstances prevailing in the hiring of consultants and temporary assistance. It should be determined whether these practices are resorted to because of the distinct nature of UNHCR operations or only as a remedial measure for staff shortage caused by the slow recruitment process as a means to circumvent regulations. Should the former be the cause of these practices, then exceptions under specified conditions should be provided in the existing administrative instruction or a new instruction dealing specifically with UNHCR should be issued.

Status of local staff in Vietnam

88. Field visits to Hanoi and Ho Chi Minh City revealed a long standing practice of UN offices in the hiring of employees of the host Government as local staff for temporary assistance. These local staff are government employees from the Service Staff Bureau of the Ministry of Foreign Affairs who execute contracts with the Service Bureau and agree with its salary rates ranging from $200 to $500 each month. Payments of their salaries are remitted by UNHCR to the Service Bureau which in turn directly pays the staff members. Their salaries were charged to temporary assistance but their annual clothing allowance of $500 and medical allowance of $50 were charged as freight and miscellaneous services and miscellaneous supplies, respectively.

89. It is the opinion of the Board, that this practice is not proper because the arrangements by which they were hired and by which their salaries and allowances were paid were not in conformity with relevant UN administrative instructions.

90. The Board was informed that the host Government agreed to provide UNHCR with local staff but not for UNHCR to directly hire them. Other UN organizations in Vietnam adopt the same practice in the recruitment and remuneration of their local staff. The United Nations Development Programme, on behalf of other UN organizations, has been negotiating with the authorities of the host Government for the normalization of contractual status but unfortunately nothing has been achieved. Some of these employees had served UNHCR in these arrangements for up to 15 years already.

91. The Board recommended and Administration concurred that negotiations should be pursued on behalf of UNHCR with the host Government to properly ascertain the status of the staff members and to come up with arrangements for their remunerations that is both acceptable to them. Meanwhile, the accounts used in recording their salaries and benefits should be reclassified.

Programme management

92. In 1992, UNHCR spent $1,003 billion on programmes/operations representing 92.27 per cent of $1,081 billion received in voluntary contributions. Critical to these operations is timely delivery of supplies, relief items, basic needs and other assistance to refugees.

Implementation of projects

93. During its visits to field offices, the Board noted delays in project implementation not attributable to civil strife or disturbance in the project locations but to lapses in administrative arrangements between UNHCR headquarters and field offices, implementing partners and the implementing or executing organizations.

(a) Under capacity of field offices

In Nicaragua, it was noted that of the 128 quick impact projects (QIP) purportedly to provide rapid response with quick impact on some 500,000 Nicaraguan returnee-beneficiaries, only eight projects were implemented on schedule, 117 projects were delayed up to seven months, and the remaining three were yet to be implemented because the sub-agreements were being prepared. Moreover, the status of implementation of the ongoing 56 micro-projects aggregating $1.8 million ranged between 10% to 50% as at December 1992. The delay was due to enormous workloads, security issues, problems on transportation, procurement, climate, and personnel complement. It appears that the number of projects established was more than what the branch office could effectively implement given its limited resources.

(b) Unresolved disagreements on fund allocations among implementing partners

In Cyprus, two beneficiary committees failed to submit project proposals to UNHCR because of disagreement on how UNHCR funds can be more equitably allocated between them. Consequently, issuance of Letters of Instructions and amendments thereto hampered the implementation of 1992 projects and possibly those in future years. In Iran, funds of $2.4 million for three projects were transferred to an implementing agency as early as July 1992 but at the end of 1992 implementation has not started.

(c) Problems on importation procedures

In Guinea, the distribution of emergency aid consisting of mats, soap, and blankets with a total value of $0.7 million donated by the European Community (EC) was delayed for six months because of long custom procedures at the port of Conakry, thereby defeating the emergency purpose of the donation.

(d) Late receipt of Letters of Instructions (LOIs)

Delays in project implementation were generally attributed to the late receipt of LOIs from headquarters which in turn caused delays in the preparation of implementing instruments at the field office levels. This was observed in the field visits to Iran, Pakistan and Sudan. An examination done at headquarters of selected projects valued at $15,399,128 implemented in Kenya revealed that ten sub-agreements were drawn four to nine months after the planned commencement date of the project due to late receipt of LOIs.

94. The Board is concerned with these delays in the implementation of projects due to administrative lapses and inadequate co-ordination and supervision on the part of all the units of organizations involved in refugee operations. It was informed that whenever sub-agreements could not be drawn in time, a letter of mutual intent is concluded temporarily. However, these factors are within the administrative control and responsibilities of the parties concerned and can therefore be acted upon. It is recommended that specific steps of co-ordination and communication should be undertaken to ensure the timely issuance of Letters of Instructions, preparation of project proposals, and establishment of projects with due consideration to the capabilities of the field office, the implementing partners and the executing organizations.

Deficiencies of bipartite agreements

95. Execution of UNHCR projects in the field is covered either by bipartite agreements entered into between UNHCR and the implementing partners or by tripartite agreements between UNHCR, the host Government as the implementing partner and a non-governmental organization executing the project.

96. Field visits indicated several problems when the implementation of UNHCR projects is governed by bipartite agreements. First, executing organizations who are recipients of UNHCR project funds feel that they are accountable to the host Government/implementing partner and not to UNHCR. Thus, when there are cases of misappropriation of funds by staff members of the executing organizations, UNHCR has no legal capacity to deal directly with these organizations and could not exercise supervision in the implementation and monitoring of projects.

97. There was a case in Nicaragua, where funds amounting to $10,145 were misappropriated by a former co-ordinator of an executing agency, who was found guilty by the courts in Managua for fraudulently encashing checks and raising fictitious expenditures. Management at the field office believes that the matter is internal between the Government as the implementing partner and the executing agency. Hence, UNHCR can not recover any amount and the project for which these funds were intended had not been implemented.

98. Second, the funds transferred by UNHCR's implementing partners to the executing organizations for projects covered by bipartite agreements are not audited because of the absence of adequate audit provision in these agreements. In a bipartite agreement, audit coverage is limited to the ones conducted by internal and external auditors of the UN at the implementing partners level only which usually is a government department or agency. At the level of the executing organizations, no audit can be done by external and internal auditors of the United Nations because there are no governing agreements nor by the audit organization of the host Government because they have no mandate, these being funds entrusted to them as implementing partners of UNHCR. And in cases when there are audits conducted in these executing organizations, UNHCR is not furnished with copies of any reports because of the absence of a tripartite agreement.

99. This audit concern on bipartite agreements was raised by the Board last year in the case of Thailand when it recommended the execution of tripartite sub-agreements with the government department of the host country and the implementing partners. No significant improvement in the execution of tripartite agreements or sub-agreements was attained in Thailand and the Board further observed that this was true in all the field offices visited this year. Thus, the Board reiterates its recommendation that UNHCR should continue and vigorously pursue the execution of tripartite agreements where appropriate and related sub-agreements.

100. In the meanwhile that tripartite agreements are being worked out, the Board recommends that amendments should be made to existing agreements to include provisions on fund accountability and adequate audit coverage. There should be provisions on courses of actions and sanctions to be imposed whenever there is a mismanagement of funds at the levels of the implementing partners and executing agencies in order to emphasize their accountability for these funds. To ensure a more adequate audit coverage at the project execution level, provisions on the sub-agreement should not only include audit by the internal and external auditors of the UN, but by audit institutions of the host Government or other audit organizations, as determined by UNHCR. For audits carried out by the audit institution of the host Government of the implementing partner, UNHCR field officers and their auditors should be furnished with copies of the audit reports.

Cost effectiveness in the utilization of project resources

101. In addition to the timely and effective delivery of assistance and basic needs to refugees is the economic and efficient utilization of these resources. Field visits conducted revealed instances of inadequate value-for-money considerations in project implementation. For example:

(a) Refund of unspent balances

In Pakistan, unspent balances of $513,400 for 1991 projects were refunded only after several months. In addition, unspent balances of

$105,548 for 1989 projects were deducted from installments made for 1992 projects. These delays were due to the long and tedious internal financial and administrative arrangements of the implementing agencies. The Board sees this as a toleration by UNHCR of the failure of implementing partners to provide proper accounting of and timely refund of unused funds entrusted to them.

(b) Excessive costs for vehicles

An implementing partner in Honduras used a project vehicle in operations not related to UNHCR project and not covered by a Letter of Instructions. Also, the Office of the Charge de Mission maintained substantial number of surplus items in a rented house in Tegucigalpa including six vehicles which were kept idle in a rented private garage. Although there is no fraud, there is wastage due to deterioration of the surplus items and to rental expenses. Costs of repairs and maintenance of newly acquired vehicles at the branch office in Cote D'Ivoire and sub-office in Mexico has become uneconomical since these were as high as 20 to 49 per cent of the original cost of the vehicles after one year use.

(c) Over procurement of medicines and medical supplies

Large quantities of medicines and medical supplies were purchased and kept in stock in Honduras and in Pakistan resulting in the expiration of these medicines. And records were not adequately updated.

102. UNHCR field offices should institute measures that would lead to more economic and efficient utilization of resources by the implementing partners and executing organizations through proper monitoring and more frequent visits to refugee camps and other areas of operations.

Preparation and submission of project monitoring reports

103. Preparation and submission of project monitoring reports (PMRs) is also crucial for UNHCR because these reports contain information needed for effective decision making, such as the status of implementation of projects, the utilization of funds and other resources, and the identification of projects due for closure. Reviews conducted indicated that timely submission of project monitoring reports both at headquarters and in field offices needs immediate attention.

(a) Reports on terminated projects

Some 4,000 completed projects and sub-projects relating to the period 1985 to 1991 have not been formally closed as at the end of December 1992 either because the required project reports have not been submitted by the implementing partners after the winding up period or the reports had been submitted but have not been processed at headquarters. The Administration explained that the delay in processing these reports at headquarters was due to the increasing pressure of work on staff and the tremendous

expansion of UNHCR activities. The submission of final narrative reports which includes the audit certificate on projects implemented by executing organizations, are conditions necessary in the appropriate evaluation of project execution as well as basis for making available funds for other projects. The Administration took steps to create a task force to analyze and process reports received from field offices and implementing partners and follow-up those which were outstanding. Further, in an effort to ensure continuous follow-up, a database showing all projects outstanding for closure has recently been computerized and made available on line to all responsible staff.

(b) Reports on 1992 projects

The Board reviewed five 1992 projects with total obligated funding of $236.7 millions. As at 31 December 1992, final monitoring reports had only been received for two sub-projects in Yugoslavia with a total value of $105,000. The Administration stated that the introduction of the Implementing Partner Recording (IPR) module of the Financial Management Information System (FMIS), consolidated financial monitoring report of field offices and implementing partners could now be generated on timely basis. The Board welcomes this development. However, the effectiveness of this system will depend on adequate enforcement by UNHCR of the timely submission of reports by field offices, implementing partners and agencies executing UNHCR projects.

(c) Preparation and submission of reports by field offices

Observations made at headquarters were confirmed during the field visits in Sudan, Cote D'Ivoire, Costa Rica, Mexico, Iran, and Nicaragua. It appeared during the field visits that the most common causes for late or non-submission of PMRs were the inability and lack of motivation of implementing partners to prepare and submit reports required of them and shortage of personnel.

104. To address these concerns, the Board recommended the following:

(i) the recently established task force should continue to analyze and process the reports for terminated projects;

(ii) quarterly reports on the status of report submission should be generated for general circulation; and

(iii) reporting requirements as set out in the project agreements and sub-agreements as part of the accountability process to UNHCR as the funding organization should be enforced.

Write-off of losses of cash and property

105. In accordance with UNHCR Financial Rule 10.6, the Board was informed that cash and receivables amounting to $155 and $170, respectively were written off during the year 1992.

106. Non-expendable property written off amounting to $571,761 represented items lost through the following circumstances as reported to the Property Survey Board by various field offices:

a.	Civil disturbances	$ 312,739
b.	Armed robbery	120,498
c.	Ordinary theft	46,622
d.	Fire	3,766
e.	Weak internal controls	
	Lost by staff members	6,658
	Missing	8,744
	Theft	$ 72,734
		$ 571,761

The Advisory Committee on Administrative and Budgetary Questions requested the Board to indicate losses incurred through internal control weaknesses (paragraph 157, A/47/500). The Board noted that of the loss through ordinary theft of $46,622, only $16,494 may be recovered from the insurance company indicating deficiencies in insurance coverage. Of the $88,136 lost through weak internal control, $17,117 may be recovered from the insurance company concerned; $24,403 are to be refunded by staff members; and $46,616 can not be recovered.

Ex-gratia payments

107. Two ex-gratia payments totalling $18,768 were made in 1992 to the widow of a deceased consultant and to the family of a staff member who died in a car accident while on an official mission. The Board of Auditors was provided with details of these payments and ascertained that these were in accordance with UNHCR Financial Rule 10.5.

Cases of fraud and presumptive fraud

108. The Board was informed that during the year a case of fraud has occurred in procurement costing the Organization $9,620. This was perpetrated by a locally recruited senior programme assistant in Zimbabwe, who later resigned and disappeared. No refunds have been recovered. Since then, the branch office has strengthened its internal controls.

Acknowledgement

109. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended to the auditors by the High Commissioner, her officers and their staff.

Osei Tutu PREMPEH
Auditor-General of Ghana

Pascasio S. BANARIA
Chairman, Commission on Audit
of the Philippines

John BOURN, KCB
Controller and Auditor General
of the United Kingdom

28 June 1993

ANNEX

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1991

1. As requested by the General Assembly in paragraph 15 of its resolution A/47/211 of 23 December 1992, the Board reviewed the steps taken by the Administration to implement previous audit recommendations and results thereof are discussed hereunder. Those recommendations, which have not as yet been implemented or have been partially implemented are presented in the main report.

I. RECOMMENDATION 7 (a)

2. In addition to measures to recover funds misappropriated in a field office, UNHCR should vigorously monitor compliance with its procurement and disbursement procedures, including adequate separation of financial responsibilities.

A. Measures taken by the Administration

3. Separation payments of $84,157 due the staff members were withheld pending resolution of the case of misappropriation in the field office. Advice of the UN Legal Counsel with regard to legal action that may be taken against the staff members is being sought and legal options for the recovery of funds owing to UNHCR are being explored.

4. Additional staff has been provided to strengthen the office administration and adequate control procedures have been established to prevent recurrence of misappropriation of funds.

B. Comments of the Board

5. The Board did not have an opportunity to visit the field office in Djibouti. It intends to follow up on this in the succeeding audit. Nevertheless, relevant correspondence available at headquarters were reviewed and found satisfactory.

II. RECOMMENDATION 7 (b)

6. To avoid over stretching UNHCR capacities, projects established to deal with emergency situations in 1991 should be effectively monitored to confirm their continuing applicability so that timely action can be taken to terminate those whose objectives have been realized.

A. Measures taken by the Administration

7. The Administration indicated that emergency and special operations are subject to the monitoring and reporting requirements of the programme management system in the UNHCR Manual. These requirements ensure that timely action can be taken to terminate those operations whose objectives have been achieved or the continuance of operations whose relevance is still apparent. UNHCR also conducts an annual country reporting exercise, as part of its programming cycle, to determine country objectives in relation to all aspects of UNHCR operations in the current and future requirements in conjunction with country/area progress reports. Various reports are also regularly issued at headquarters to assist staff in monitoring the status of operating and closed operations.

B. Comments of the Board

8. As discussed in paragraphs 33 to 37 of this report, many unliquidated obligations for terminated projects were cancelled during the year. However, these terminated projects have not been formally closed pending submission of the required final narrative project reports. The delayed submission of these reports remain as an audit concern and discussed in paragraphs 103 and 104.

III. RECOMMENDATION 7 (c)

9. UNHCR should continue its efforts to enter into tripartite sub-agreements with the government department of a host country and the implementing partners so that project funds can be released directly to the partners who are actually executing the projects in order to speed up project delivery.

A. Measures taken by the Administration

10. The Branch Office in Thailand was advised by headquarters to take up issue on the adoption of a standard tripartite agreement with the Ministry

of Interior (MOI) under its 1993 programme. The Directors of the Regional Bureau for Asia and the Internal Audit, in separate meetings with MOI officials held last January 1993, discussed the current system of bipartite agreements encompassing the non-governmental organizations (NGOs), expressing their preference for a tripartite agreement with the NGOs, MOI and UNHCR.

B. Comments of the Board

11. This recommendation has not only been satisfactorily implemented in 1992 in Thailand but also in other field offices visited during this year's audit. These are again presented in paragraphs 95 to 100.

IV. RECOMMENDATION 7 (d)

12. The Board reiterates its previous recommendation that the implications of a policy on the payment of reasonable reparations to UNHCR for property lost in crisis situations involving civil disorder should be re-examined.

A. Measures taken by the Administration

13. The Administration stated that the recommendation will be difficult to enforce by UNHCR alone. If a UN system-wide approach could be agreed upon, there would be a better prospect of success to obtain compensation for losses incurred during civil disturbances.

B. Comments of the Board

14. No action was taken in this regard.

V. RECOMMENDATION 7 (e)

15. Effective action should be taken to enforce strict compliance with UNHCR procurement procedures in a regional office and to improve monitoring and reporting of project activities.

A. Measures taken by the Administration

16. The regional office in Ethiopia had been reminded to comply with procedures and regulations governing international or local procurement. The regional office has improved the monitoring and reporting of project activities and has subsequently, on all occasions, requested headquarters' approval before proceeding with local procurement or undertake international procurement when price comparison revealed more advantageous prices.

B. Comments of the Board

17. An audit was conducted of the 1992 accounts and operations of the regional liaison office in Addis Ababa, Ethiopia and its Sub-Office in Jijiga by the United Nations Internal Audit Division. Results of the audit disclosed that sufficient internal controls were found in place and were adequately administered.

18. The Board is pleased with the improvements made in Ethiopia. However, the above recommendation should still be vigorously pursued by the Administration in other field offices where the same deficiencies in procurement procedures were noted as discussed in paragraphs 55 to 58.

VI. RECOMMENDATION 7 (f)

19. Inventory status should be regularly updated to ensure the full disclosure of inventory holdings at the end of the financial period.

A. Measures taken by the Administration

20. The inventory of non-expendable property maintained by headquarters has been updated as of 31 December 1992 for all PT. 107s, a form accomplished by the field office for acquisition of UNHCR property. A temporary staff was hired during the year to update the inventory of non-expendable property.

B. Comments of the Board

21. The Board acknowledges the efforts taken to update the inventory of non-expendable property covered by PT.107s for those purchased by headquarters. The Board noted that there were purchases made by field offices which were already received but the corresponding PT.107 forms have not been submitted to headquarters.

I. RECOMMENDATION 7 (g)

22. The processing of delivery reports should be expedited to ensure that financial statements reflect the true status of outstanding in kind pledges. The reporting to donors should also be expedited to facilitate their reimbursement to UNHCR of outstanding pledges.

A. Measures taken by the Administration

23. Fund Raising Service within UNHCR is making every effort to have the field offices confirm receipt of donations in kind as soon as possible and to promptly prepare reports to donors for timely release of final payments against pledges. UNHCR has also formally approached donors who have not paid prior years' pledges in the hope that this would provoke payment or yield explanations that would permit cancellation.

B. Comments of the Board

24. The Board noted that the recording of some contributions in kind were not effected in the year when these were actually received in field offices as discussed in paragraphs 28 to 32. However, the difference noted during this year's audit is not as material compared to last year's figures. With regard to the reporting to donors, the Board noted that while there was effort made to improve the situation, not much was achieved this year.

VIII. RECOMMENDATION 7 (h)

25. Voluntary contributions should be accepted and utilized in a manner consistent with the Financial Regulations of the UN and where appropriate, with the Financial Rules for voluntary funds.

A. Measures taken by the Administration

26. The Administration stated that the 1992 pledge letters from the United States no longer contain a clause for an independent audit. All subsequent pledge letters and agreements are now checked very carefully to ensure that the terms and conditions contained in the agreement conform with the UN Financial Regulations and the Financial Rules for voluntary funds.

B. Comments of the Board

27. This recommendation has been implemented.

IX. RECOMMENDATION 7 (i)

28. The control of food items in field offices should be improved through effective storage and adequate monitoring of receipts and issues.

A. Measures taken by the Administration

29. The Administration stated that a proper in-out warehouse registry of all commodities is now in place at the field office at Nigeria.

B. Comments of the Board

30. Nigeria was not one of the field offices visited by the Board this year and did not have an opportunity to assess the adequacy of inventory control thereat. However, in field offices visited, inadequate inventory control exist. In the sub-offices in Zaire loose controls resulted in loss of several food items due to theft.

X. RECOMMENDATION 7 (j)

31. The disposal of UNHCR property through donations should follow existing procedures while inventory approved for disposal should be vigorously followed up to ensure their timely deletion from inventory.

A. Measures taken by the Administration

32. The Administration stated that field offices have been reminded to obtain prior approval from the Property Survey Board (PSB) at headquarters before they make donation of UNHCR property. The Administration also hopes to institute a follow-up system on decisions taken by the PSB to minimize the delays in the disposal of the non-expendable property.

B. Comments of the Board

33. The reminders sent by the Administration to field offices was reviewed. Nevertheless, some offices continue to disregard these directives as discussed in paragraphs 84 to 85.

XI. RECOMMENDATION 7 (k)

34. UNHCR's request to the Internal Audit Division (IAD) for the establishment of a UNHCR dedicated, Geneva-based IAD Unit should be implemented. To the extent possible, financial resources for IAD should be increased to enable it to expand and strengthen its audit coverage, commensurate with the increase in UNHCR's activities.

A. Measures taken by the Administration

35. The UNHCR Section of the Internal Audit Division in Geneva was strengthened in 1992 by increased its staff force to seven (7) auditors, six (6) in the professional level and one (1) in the general service level. In 1993, the Administration will make available two additional posts, one at the P-4 level and the other at the general service level.

B. Comments of the Board

36. For 1992, thirteen audit engagements were undertaken on UNHCR, of which five (5) were carried out by the UNHCR Section in Geneva and the rest were conducted by other IAD staff from New York and Nairobi. Given the budget of $1,071.9 million of UNHCR, the audit coverage appears inadequate.

37. The Administration explained that the low performance of IAD, UNHCR Section was attributed to limited staff resources and the assignment of its Chief to non-audit missions in Kuwait and Iraq for the last quarter of 1991 and first quarter of 1992 resulting in the redirection of audit priorities in 1992.

38. The Board recommends the development of an audit strategy for UNHCR, where for a given year, the UNHCR Section of IAD concentrates its audit in one specific audit area to ensure a wider coverage of as many field offices and to achieve tangible audit results. For 1993, the Board specifically recommended the strengthening of internal controls for cash resources at the field offices as discussed in paragraphs 66 to 79.

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HIGH COMMISSIONER'S PROGRAMME

Forty-fourth session

OVERVIEW OF UNHCR ACTIVITIES

REPORT FOR 1992-1993

(submitted by the High Commissioner)

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I. GENERAL INTRODUCTION

1. The purpose of this Overview of UNHCR Activities: Report for 1992 - 1993 (Overview) is to give a general presentation of UNHCR activities since the forty-third session of the Executive Committee of the High Commissioner's Programme (the Executive Committee), especially from the point of view of its programmes (both General and Special), and their budgetary implications. Its structure and format have been modified to reflect the recommendations of the Advisory Committee on Administrative and Budgetary Questions (ACABQ). Actions taken on decisions of the forty-third session of the Executive Committee, formerly included in the Overview, now appear as a separate document (A/AC.96/814). Unless otherwise indicated, this Overview reports on activities carried out in 1992, covers developments since the forty-third session of the Executive Committee (October 1992) through the end of May 1993, and provides initial projections on requirements for 1994.

2. The context of these activities is described in detail in UNHCR Activities Financed by Voluntary Funds (A/AC.96/808(Parts I - VI)) and the Report of the United Nations High Commissioner for Refugees (E/1993/20) (ECOSOC Report), and in summary form in part II of this Overview, "The World Refugee Situation". A summary of issues relating to international protection appears in part III of this Overview, while a more detailed presentation is found in the Note on International Protection (A/AC.96/815).

3. The types of activities undertaken by UNHCR in the discharge of its mandate, namely emergency assistance, care and maintenance, and the pursuit of durable solutions (voluntary repatriation, local settlement and resettlement) are covered in part IV, entitled "Programme Activities". Budgetary and financial matters relating to these activities are covered in summary form in part V, "Budgetary and Financial Matters".

4. More detailed financial information in regard to 1992 may be found in document A/AC.96/811, which gives the accounts for that year. Similarly, more specific programmatic information and budgetary requirements may be found in document A/AC.96/808(Parts I to VI). The first five parts of this document cover, respectively, Africa, Asia and Oceania, Europe, the Americas, and South West Asia, North Africa and the Middle East (SWANAME). Part VI of the same document deals with Overall Allocations, that is budgetary allocations which are made under both General and Special Programmes for activities and projects primarily of a global/regional nature, and for which no specific allocation has been made in a country of area chapter. Included also in Part VI are all support costs at Headquarters.

5. Where possible, and with the aim of avoiding repetition, this Overview makes cross-references to documentation presented to the forty-fourth session of the Executive Committee.

II. THE WORLD REFUGEE SITUATION

6. The General Introduction of the Report of the United Nations High Commissioner for Refugees through the Economic and Social Council to the General Assembly provided an overview of the world refugee situation and gave an indication of major refugee flows occurring in 1992 and the first quarter of 1993 (See E/1993/20, paras. 1 to 10). It described 1992 and the first quarter of 1993 as undoubtedly the most difficult and demanding for the Office of the United Nations High Commissioner for Refugees since its creation. Major developments in the world refugee situation are described in detail in document A/AC.96/808 (Parts I-V).

7. In 1992 the world refugee population rose to a disquieting 19 million. Some 2.3 million refugees repatriated voluntarily, while another 37,008 were resettled with UNHCR assistance. In 1992 and 1993 UNHCR has continued to implement its strategy of preparedness, prevention and solutions in an effort to respond rapidly to emergency situations, to avert, where possible, the occurrence of new refugee flows and to achieve solutions to refugee problems, notably through voluntary repatriation. The basic focus of this strategy has been to combine the traditional activities of protection and assistance with more innovative approaches to the prevention and resolution of refugee problems. As a consequence, however, UNHCR has found itself having to provide protection and assistance to refugees and displaced persons in situations of acute crisis or open conflict, whether in Africa, the former Soviet Union and the Balkans or parts of Asia -- with growing obstacles to access to those in need and increasing risks for UNHCR and implementing partner staff.

8. In 1992 and the first half of 1993, UNHCR's emergency preparedness measures facilitated timely responses to an unprecedented number of new, concurrent refugee emergencies around the globe. UNHCR tested emergency preparedness measures introduced in 1992, inter alia, in response to an influx of over 420,000 refugees in Kenya, mainly from Somalia. In July 1993, the flow of refugees from southern Sudan into Western Ethiopia, Uganda and Kenya intensified, again requiring emergency response measures. The Office has met the emergency needs of 80,000 Bhutanese who fled to Nepal and of 250,000 refugees from Myanmar in Bangladesh during 1992. In late 1992, UNHCR Emergency Response Teams were dispatched to Armenia, Azerbaijan and Tajikistan, while in early 1993, UNHCR responded to a new influx of some 280,000 Togolese refugees into Benin and Ghana. Renewed strife in Liberia triggered a fresh influx of Liberian refugees into Côte d'Ivoire, Guinea and Nigeria in late 1992. Liberia itself became the scene of an emergency relief for refugees and internally displaced persons, notably in Lofa country, especially following the signature of a comprehensive peace agreement on 24 July 1993. In early 1993 and again in month of June, the Central African Republic received an influx totalling 20,000 Chadian refugees. UNHCR continued its largest emergency programme in former Yugoslavia for some 3.6 million refugees, internally displaced and besieged populations. The Islamic Republic of Iran received an influx of some 4,500 refugees from Iraq during July 1993.

9. Turning to prevention -- an attempt to address the root causes of flight and create conditions conducive to return -- by June 1993, operational bases had been set up in Mandera and El-Wak in Kenya and Luuq, Garbahare, Bardera and Kismayo in

Somalia, and over 170 community-based Quick Impact Projects (QIPs) were launched in dozens of villages in Somalia. The joint efforts of the humanitarian organizations and UNOSOM II have stemmed the outflow of Somali refugees; prospective repatriants, however, are awaiting a more permanent resolution to the situation in Somalia before returning en masse. The continued displacement and exodus of refugees, whether in the Balkans, the Transcaucasus, Central Asia or in other parts of the world, however, bear testimony to the limits of prevention without decisive action at the political level.

10. While improving its capacity to respond to emergencies and pursuing prevention, the Office has persisted in its determined pursuit of solutions for refugee problems. Close to 1.3 million Afghan refugees were assisted to repatriate from Pakistan and the Islamic Republic of Iran up to 31 December 1992, while another 260,000 repatriated through the end of July 1993, in addition to major, spontaneous repatriation movements. More than 360,000 Cambodian refugees returned in time to participate in national elections and the building of a democratic society. Well over 60,000 Ethiopian refugees have returned from Kenya and repatriation of Ethiopians has begun from the Sudan and will intensify in the coming months. More than 175,000 refugees had already returned to Mozambique by May 1993, where UNHCR is finalizing its preparations for the reception and reintegration, in cooperation with UNOHAC, other United Nations agencies and NGOs, of some 1.5 million Mozambicans. Arrangements for large-scale repatriation to Eritrea and north-west Somalia are also on the horizon are actively being pursued. A sizeable return movement from Afghanistan of Tajik refugees has continued since early 1993 and by end July had reached 14,000.

11. In Asia, implementation of the Comprehensive Plan of Action for Indo-Chinese Refugees (CPA) continued on track, and the number of Vietnamese asylum-seekers arriving by boat stood at 58 in the first six months of 1993, compared with an overall total of 30,939 in 1990, 22,422 in 1991 and 55 in 1992. The resumption of voluntary repatriation to Sri Lanka from India has permitted almost 35,000 refugees to return home in 1992 and the first eight months of 1993. In the Americas, the Governor's Island agreement of 3 July 1993 raised hopes for the resolution of the Haitian crisis. The International Conference on Central American Refugees (CIREFCA) entered a new phase in July 1993, as UNDP assumed the lead-agency role for CIREFCA's fifth and final year, which ends in May 1994. The organized repatriation of Guatemalan refugees, Central America's largest remaining refugee group, began in January 1993 and by July a total of 3,656 Guatemalans had repatriated voluntarily from Mexico with UNHCR assistance.

12. Despite these positive developments, resurgent nationalism, coupled with the myriad consequences of the collapse of the old world order are likely to contribute to a multiplication of conflicts and to an increase in the number of the world's refugees. UNHCR stands ready to contribute to system-wide efforts to improve the response capacity of the United Nations to emergency situations, while continuing a dialogue with the international community on an adequate international response to the humanitarian challenges of today's world.

III. INTERNATIONAL PROTECTION

13. This chapter summarizes the nature of challenges to the international protection of refugees and the type of protection activities that the Office, in discharge of its statutory responsibilities, has undertaken during the period under review.

14. The activities have in particular focused on securing respect for the basic rights of refugees as well as searching for durable solutions to their problems. The scale and increasing complexity of the world's refugee situation has also led UNHCR to explore and implement, where appropriate, innovative and pragmatic approaches to international protection, and seek the cooperation of States in this regard on the basis of international responsibility, solidarity and burden-sharing and in a framework comprising human rights, international refugee and humanitarian law and standards.

15. While exploring and developing complementary protection strategies, UNHCR continues to pursue protection activities that are central to its mandate on behalf of refugees in countries of asylum. The Office remains seriously concerned by situations in various regions where persons seeking protection have been denied admission to safety in violation of the principle of non-refoulement as well as considerations of basic humanity. In such situations, the Office intervened with the authorities concerned, not only to secure admission but also to determine the reasons for refusing it, with a view to defining an appropriate response which could assist the country to meet its international obligations towards refugees.

16. Concurrently, in its efforts to achieve solutions, the Office has pursued strategies which have led to more direct involvement in countries of origin, including those affected by acute crisis or open conflict. On that basis, the Office has been called upon to provide protection and humanitarian assistance to people within their own country, including internally displaced persons, in order to relieve their suffering and, with a view to prevention, to attenuate the factors compelling them to flee their homes.

17. An area of particular concern has been the physical safety of refugees, both in flight and in countries of asylum. Many incidents where refugees and asylum-seekers, including women and children, have been victims of physical mistreatment including murder, torture, rape and other forms of violence were reported in the period under review. These worrying developments led UNHCR to bring the issue to the attention of the Sub-Committee of the Whole on International Protection, at its inter-sessional meeting in May 1993, where the problems relating to the personal security of refugees and the specific issue of sexual violence were covered extensively.

18. As reflected in the draft report of that meeting (EC/1993/SCP/CRP.5), the debate demonstrated the serious concern of the international community regarding violations of the personal security of refugees and, in particular, regarding the use of sexual violence as an instrument of systematic persecution or intimidation. The Sub-Committee decided to review draft conclusions on these

issues for possible adoption by the Executive Committee at its forty-fourth session.

19. Given the serious concern attached to the protection of refugee women and children, UNHCR has also addressed their situation and needs at the operational level. The development of People Oriented Planning (POP) workshops and more detailed treatment of these issues in the emergency management training programme aims at ensuring that the Guidelines on the Protection of Refugee Women and the Guidelines on Refugee Children become an integral part of UNHCR's activities in the field. UNHCR has also participated, alongside the United Nations Children's Fund (UNICEF), in the preparation of guidelines on the evacuation of children from war zones. The Office is also intensifying its efforts to address recurrent protection problems affecting refugee children, through direct interventions as well as through the development of standards and increased advocacy, often in partnership with intergovernmental and/or non-governmental organizations. The High Commissioner will submit to the forty-fourth session of the Executive Committee UNHCR's Policy on Refugee Children (EC/SCP/82), setting out the framework for future actions by the Office on behalf of refugee children. The 1988 Guidelines on Refugee Children are being revised, as described in the "Information Note on the Revision of the Guidelines on Refugee Children" (EC/SCP/81).

20. Since the forty-third session of the Executive Committee, a significant number of voluntary repatriation movements have taken place. The Office has often been instrumental in ensuring that a legal framework is implemented to protect the rights and interests of returnees and in providing assistance and support to local structures to cope with the return movement. When conditions permit, the Office has frequently promoted voluntary repatriation, inter alia, by organizing information campaigns to provide the refugees with adequate information for them to make an informed decision regarding repatriation. At the same time, the Office has been in close contact with the authorities of the country of asylum to ensure that the voluntary character of the repatriation is fully respected.

21. In some situations, the fragility of the political settlement of a long-standing conflict and of an ongoing reconciliation process or outbreak of renewed hostilities have prevented the returnees from fully recovering their former rignts and property and thereby prevented the achievement of the overall objective of voluntary repatriation, which is safe, full and durable reintegration into the country of origin. In this connection, the Office is finalizing guidelines which review and consolidate protection principles relating to voluntary repatriation in the light of present trends. The Guidelines respond to a very real need of UNHCR field offices, and may, in addition, facilitate smooth cooperation with governments and non-governmental partners in complex voluntary repatriation operations. The "Information Note on the Development of UNHCR's Guidelines on the Protection Aspects of Voluntary Repatriation" (EC/SCP/80) gives details on the process followed by UNHCR in revising the guidelines and highlights the main issues covered therein. The important role of resettlement as a durable solution and an instrument of protection has again been illustrated in a number of situations during the reporting period. In resettlement programmes, a particular concern of the Office is the preservation of family unity.

22. At the request of the Executive Committee, UNHCR has continued to raise awareness of protection issues in human rights fora, such as State responsibility to prevent circumstances which give rise to refugee flows and to promote conditions conducive to voluntary repatriation. In her statements to the forty-ninth session of the Commission on Human Rights and to the Vienna World Conference on Human Rights, the High Commissioner raised the need for an early, effective response to human rights situations which generate refugees or which impede their safe return home; the importance of attention to the human rights aspects of internal displacement; and the concept of the "right to remain", inherent in the right not to be exiled. Resolutions adopted by the Commission and at the World Conference concerning human rights and mass exodus, and on internally displaced persons responded to some of the concerns raised by the Office.

23. In the area of promotion of accession to refugee law instruments, since the beginning of 1992, eleven States have acceded to the 1951 Convention and the 1967 Protocol relating to the Status of Refugees, bringing the number of States Parties to one or both instruments to 121 at 1 September 1993. UNHCR has pursued its promotional activities, seeking to strengthen knowledge and understanding of refugee issues and reinforce the effective implementation of international standards in national legislation and administrative procedures. These activities have a preventive component as well, inasmuch as safeguarding the human rights of refugees and returnees entails promoting respect for the human rights of everyone. The initiatives taken in this field are outlined in the "Information Note on UNHCR's Activities for Refugee Law Promotion, Dissemination and Training" (EC/SCP/78).

24. Accurate, current and verifiable information is a prerequisite for developing coherent responses in the field of international protection and the search for durable solutions. The Centre for Documentation on Refugees (CDR) is UNHCR's specialized information and documentation centre, storing information relating to refugees from flight through asylum to voluntary repatriation. Since the forty-third session of the Executive Committee, CDR has developed and adapted its services, publications and databases to meet the needs of UNHCR staff and other intergovernmental and non-governmental agencies. On the services side, along with its regular bibliographic and full-text legal databases, the CDR developed a country-oriented information approach.

25. The disturbing trend of intolerance and violence against foreigners, including asylum-seekers and refugees, by segments of the population in a number of countries continued to be observed in the reporting period, despite preventive and deterrent measures taken by the authorities to improve their security and prosecute the perpetrators of violent acts. UNHCR has supported and participated in increased efforts being made by governmental and non-governmental organizations to combat negative attitudes against asylum-seekers and refugees through the promotion of broader understanding of their plight.

26. The Note on International Protection (A/AC.96/816) submitted by the High Commissioner to the forty-fourth session of the Executive Committee examines these issues in more detail based on recent developments and UNHCR's practical experience over the last year. The Note calls for the development of appropriate

responses and ways to uphold and defend the institution of asylum, while at the same time pursuing complementary strategies in countries of origin.

IV. PROGRAMME ACTIVITIES

A. Introduction

27. UNHCR's assistance activities in the various countries or areas are grouped under two broad programme categories, namely General Programmes and Special Programmes. Within each of these categories, the types of assistance are Emergency Assistance, Care and Maintenance, Voluntary Repatriation, Local Settlement and Resettlement.

28. The last three types of assistance constitute the three classical durable solutions to the plight of refugees. It will be recalled that in the Statute of the Office of the High Commissioner, the two main functions of the High Commissioner are given as the provision of international protection to refugees who fall within the scope of the Statute and the seeking of permanent solutions for the problem of refugees.

B. Types of Activities

29. Summary Table 1 of this document gives an overview by Regional Bureau, country or area of UNHCR expenditure in 1992, under all sources of funds, for the various types of assistance. Total expenditure, including programme support and administration, amounted to $ 1.09 billion. Of this amount, expenditure under General Programmes amounted to $ 382.1 million and Special Programmes amounted to $ 689.8 million. The total United Nations Regular Budget contribution to UNHCR (towards administrative expenditure) amounted to $ 21.2 million; this sum forms part of the overall programme support and administration expenditure which came to $ 90.4 million. Further details on these expenditures can be found in the High Commissioner's Report through the Economic and Social Council (ECOSOC) to the General Assembly (E/1993/20, paras. 36-66).

1. Emergency Assistance

30. A Conference Room Paper (EC/1993/SC.2/CRP.21) gives an update on UNHCR's efforts to enhance its emergency response capacity.

31. Emergency assistance is financed by recourse to the UNHCR Emergency Fund and by Special Appeals. These two sources of funding cover the expenditure detailed in Summary Table 1 under the heading Emergency Assistance. In 1992 this amounted to $ 377.6 million, of which $ 308.9 million was for activities related to the special programme for the former Yugoslavia and neighbouring affected countries. The Emergency Fund allows UNHCR to provide an initial rapid response to new refugee situations. In December 1992, the Executive Committee raised the ceiling of the Emergency Fund from $ 20 million to $ 25 million, with the amount available for any single emergency in any one year raised to $ 8 million. If the assistance provided through the Emergency Fund proves to be insufficient because of the magnitude of the emergency situation, UNHCR invariably issues a Special

Appeal to raise the necessary funds. In certain instances, the Office makes recourse to the Central Emergency Revolving Fund (CERF), administered by the Under-Secretary-General for Humanitarian Affairs on behalf of the Secretary-General, in anticipation of funding from its Special Appeals.

32. Expenditure under the Emergency Fund during 1993 up until 31 May 1993 is set out in Table V.2. In the same period, Special Appeals have been issued to cover emergency situations in Ghana ($ 5.2 million) and Benin ($ 4.8 million), Armenia ($ 7.8 million), Azerbaijan ($ 7.5 million) and Tajikistan ($ 19.5 million). In the case of the Special Appeals for Armenia and Azerbaijan, the amounts also cover activities undertaken in late 1992. Recourse was also made to CERF for an amount of $ 5 million to cover initial expenditure for the emergency in Tajikistan and $ 2 million for Georgia.

2. Care and Maintenance

33. After the emergency phase of a refugee operation, the basic needs of refugees are covered by activities described as care and maintenance. In 1992, this category of activities amounted to some $ 306 million, of which $ 214.7 million was expended under General Programmes and $ 91.4 million under Special Programmes. In 1993, major care and maintenance programmes are continuing in Bangladesh, Ethiopia, Guinea, Hong Kong, Kenya, Malawi, Nepal, Pakistan and Thailand.

3. Voluntary Repatriation

34. Of the three classical durable solutions, voluntary repatriation is regarded as the preferred solution. In 1992, it is estimated that some 2.3 million refugees repatriated. Overall expenditure in 1992 on voluntary repatriation amounted to $ 228.6 million, of which $ 209.6 million was incurred under Special Programmes. It will be recalled that the Sub-Committee on Administrative and Financial Matters at its meeting of 6 December 1991 discussed the need to have funds available to cover the preparatory or "start-up" costs of a voluntary repatriation movement; for this purpose, a budget line was introduced under General Programmes, entitled General Allocation for Voluntary Repatriation. At the 17 December 1992 meeting of the Executive Committee, it was decided to increase the General Allocation for Voluntary Repatriation to $ 20 million (A/AC.96/806).

35. Since December 1991, UNHCR has made available, on a regular basis, updates (in the form of Conference Room Papers) on ongoing and expected voluntary repatriation movements. Another such paper has been prepared for the forty-fourth session of the Executive Committee (EC/1993/SC.2/CRP.23).

4. Local Settlement

36. In 1992 total expenditure related to local settlement amounted to $ 75.7 million, of which the bulk was funded under General Programmes, namely $ 56.6 million. As in 1992, significant local settlement programmes are currently being implemented in China, Costa Rica, Côte d'Ivoire, Ethiopia, the Islamic Republic of Iran, Mexico, the Sudan, Uganda and Zaire.

5. Resettlement

37. In 1992, UNHCR resettled 37,008 refugees. Total expenditure in 1992 for resettlement amounted to $14.7 million. In the period January to March 1993, 8,306 persons were resettled.

C. Programme Management and Implementation

1. Changes to UNHCR Headquarters structure

38. In April 1993, the former Division of the Controller was reorganized into two new Divisions, namely the Division of the Controller and Management Services (comprising the Sections of Finance and Project Control, Treasury, Information and Communications Systems, General Services, and Organization and Methods, as well as the Senior Management Advisors) and the Division of Programmes and Operational Support (comprising the Sections of Programme Coordination and Budget, Programme and Technical Support, Emergency Preparedness and Response, and Supply and Transport, as well as the Programme Policy Unit). These structural changes were introduced so as to enhance programme and operational support as well as financial and management controls, and to improve coordination amongst the more field-oriented sections at Headquarters. Both Divisions will be headed by Directors at the D.2/L.7 level. The High Commissioner does not propose to ask, at this stage, for the creation of an additional D.2 post.

2. Working Group on Programme Management and Operational Capacity

39. The High Commissioner created, in April 1993, a Working Group on Programme Management and Operational Capacity which had as its mandate the review of UNHCR's assistance policy and programme management systems and procedures. The Working Group met during May and June 1993 and made a number of recommendations which were endorsed by the High Commissioner in early July. These recommendations focus on improved programme management and increased operational capacity of the field through:

(a) the further delegation of the management of country programmes to the field;

(b) modifications to UNHCR's programming cycle, including the simultaneous review of project, administrative and staffing proposals for a given country programme;

(c) increased budgetary flexibility under implementing instruments; and

(d) a streamlined, simplified and integrated reporting process towards Headquarters.

40. The Sub-Committee on Administrative and Financial Matters has before it a document (EC/1993/SC.2/CRP.20) which summarizes the recommendations of the

Working Group. Implementation of the Working Group's recommendations has already begun.

3. Programme management training

41. In the last quarter of 1993, a revised Programme Management training course will be initiated in the field and at Headquarters. Relevant training modules have been prepared by a consultant; these incorporate the programmatic aspects of priority issues such refugee women, refugee children, refugees with special needs, the environment and refugee participation.

4. Staffing reviews

42. The Organisation and Methods Section (O&M) conducted a number of reviews of UNHCR offices in the field as well as of units at Headquarters. The main reviews in the field were carried out in Ethiopia, the Islamic Republic of Iran, Malawi/Mozambique/Zimbabwe and Thailand; reviews were also conducted of the Regional Bureaux for Africa and Europe at Headquarters. The primary objective of such reviews was to determine appropriate management structures and staffing levels.

5. Opening and closing of UNHCR Offices in the field

43. UNHCR Offices in the field currently number 193 (14 Regional Offices, 95 Country Offices and 84 Sub- or Field Offices) in 109 countries. In addition to the 84 Sub- or Field Offices, UNHCR has a "field presence" in a further 45 locations. During the period 1 August 1992 to 31 July 1993, 28 new offices were opened, whereas 16 offices were closed. The costs of opening the 28 new offices, twelve of which are in the former Yugoslavia, are estimated at $ 26.8 million, of which $ 3.5 million is budgeted under General Programmes for new offices in Benin, the Dominican Republic, Ethiopia, Haiti, Kenya, Mali, Uganda and the Slovak Republic. Expected savings due to the closure of 16 offices, eight of which were in Cambodia and Thailand, amount to $ 4.8 million, of which $ 2.1 million is under General Programmes. It is planned to close another five offices during the remainder of 1993, leading to further budgetary reductions of approximately $ 1 million.

6. Statistics

44. At its forty-third session, the Executive Committee was presented with document EC/1992/SC.2/CRP.16, which outlined some of the major problems encountered in the collection and compilation of basic refugee statistics; the document also outlined proposals to resolve some of these difficulties. During 1993, steps were taken to address some of these problems, including:

(a) the engagement of a consultant to review refugee enumeration policies and practices;

(b) the testing of a revised statistical summary form to be used by UNHCR offices in the field; and

(c) the employment of a full-time statistician to coordinate the collection, processing, compilation and dissemination of statistics on persons of concern to the Office.

45. A workshop is planned in November 1993 which will bring together a number of UNHCR staff with practical experience in refugee registration and enumeration. One of the expected outcomes of the workshop will be a field manual which will provide practical guidelines for the registration of refugee populations.

7. Food

46. The revised World Food Programme (WFP)/UNHCR working arrangements which began on 1 January 1992 have now entered their second phase, focusing on the operational aspects of the delivery of food. The new arrangements have progressively resulted in a decrease in the total amount of Internal Transport, Storage and Handling (ITSH) costs to be reimbursed to UNHCR.

47. As the WFP/UNHCR working arrangements have now been in operation for more than one and a half years, both organizations have decided to review the agreement so as to further rationalize their respective responsibilities with a view to making it more operational and efficient at the Headquarters and Field level.

48. In order to reinforce the collaboration with WFP, UNHCR has set up a separate Food and Statistical Unit in the Programme Coordination and Budget Section within the Division of Programmes and Operational Support. This Unit has been operational since May 1992 and is, inter alia, developing food and statistics databases which will enable UNHCR to monitor more closely the feeding operations, especially with regard to the number of beneficiaries, the different food baskets provided and the joint planning/revision of ongoing and new operations. In close consultation with the Programme and Technical Support Section, the nutritional value of food baskets is constantly monitored.

49. UNHCR and WFP are also finalizing a joint training programme for the field. The training will concentrate on the actual implementation of the WFP/UNHCR working arrangements in the field, with special emphasis on emergency response, joint identification of needs and the subsequent composition or revision of food baskets and logistics. Training materials have already been collated and the first of a series of regional field training courses should take place before the end of 1993.

V. BUDGETARY AND FINANCIAL MATTERS

A. The work of the Sub-Committee on Administrative and Financial Matters

50. Since the forty-third session of the Executive Committee, the Sub-Committee on Administrative and Financial Matters has met on three occasions: 17 December 1992 (see report of meeting in document EC/SC.2./59); on 31 March 1993 (see report of meeting in document EC/SC.2/60); and on 19 May 1993 (see report of meeting in document (EC/1993/SC.2/CRP.18). On the agenda of each of these

meetings was an update on UNHCR programme and funding projections (EC/1992/SC.2/CRP.25; EC/1992/SC.2/CRP.25/Rev.1; EC/1993/SC.2/CRP.3; EC/1993/SC.2/CRP.12). At its 17 December 1992 meeting, the Sub-Committee recommended revisions to the 1993 General Programmes target; the Executive Committee approved these recommendations at a meeting on the same day (see A/AC.96/806). Among other issues considered by the Sub-Committee over the last year were the following: the relationship between General and Special Programmes (EC/1993/SC.2/CRP.11); updates on voluntary repatriation movements, including cost estimates (EC/1992/SC.2/CRP.26; EC/1993/SC.2/CRP.4; EC/1993/SC.2/CRP.4/Add.1); policy guidelines for the funding of non-governmental organizations as UNHCR implementing partners (EC/1993/SC.2/CRP.6).

B. General Programmes

1. Expenditure in 1992

51. Table V.1 gives a summary of 1992 expenditure under General Programmes, as well as the revised 1993 and proposed initial 1994 estimates. Expenditure in 1992 under General Programmes amounted to $ 382.1 million. Details of the country programmes, as well as Overall Allocations, are included in document A/AC.96/808(Parts I to VI) and in Summary Table 2 of this Overview. Summary Table 4 provides a global analysis by budget sectors of 1993-1994 General Programmes.

2. Budgetary estimates for 1993 (revised) and initial projections for 1994

52. The Executive Committee of the High Commissioner's Programme, at its forty-third session in October 1992, approved a 1993 General Programmes target of $ 378,249,000. At a subsequent meeting held on 17 December 1992, the Executive Committee approved an increase in this target to $ 413,658,000 (including $ 25,000,000 for the Emergency Fund, $ 20,000,000 for the General Allocation for Voluntary Repatriation and $ 33,513,800 for the Programme Reserve).

53. The programme and funding projections for 1993 were further revised during UNHCR's global annual programme review completed in mid-May 1993, during which budgetary reallocations were undertaken within the $ 413.6 million target. Savings identified under various programmes, notably in Bangladesh, the Islamic Republic of Iran, Kenya, Malawi, Pakistan and the Philippines were offset by increases required for country programmes such as Djibouti, the Dominican Republic, Guinea, Mexico, Nepal, the Russian Federation and Zaire. Details at the level of the country programmes, as well as Overall Allocations, are included in document A/AC.96/808(Parts I to VI) and in Summary Table 2.

(a) Annual Programme

54. General Programmes consist of the Annual Programme and the Emergency Fund. The Annual Programme is made up of programmed activities for individual countries or areas, Overall Allocations, the Programme Reserve and the General Allocation for Voluntary Repatriation. The following paragraphs look at these components of the Annual Programme.

TABLE V.1

UNHCR GENERAL PROGRAMMES

(a) Summary of 1992 expenditure, proposed revised 1993 and initial 1994 estimates

(in thousands of US dollars)

1992		1993		1994
Expenditure	REGION	Budget approved by 43rd EXCOM	Proposed Revised Budget	Initial Budget Estimates
205,937.0 (19,000.0)a/	AFRICA	170,634.7 (28,279.0)a/	177,837.7 (10,621.6)a/	143,156.4 (3,143.2)a/
49,622.9	ASIA & OCEANIA	63,700.6 (394.0)a/	61,346.7 (136.3)a/	49,853.6
24,709.3	EUROPE	21,656.9	25,927.8	33,124.7
23,679.8	AMERICAS & CARIBBEAN	16,771.6 (927.7)a/	23,281.9	19,454.2
60,621.4	SWANAME	55,339.0 (756.0)a/	54,185.9	50,576.1
36,548.4	OVERALL ALLOCATIONS	37,398.1	39,831.6	46,544.6
401,118.8 (19,000.0)a/	TOTAL PROGRAMMED ACTIVITIES	365,500.9 (30,356.7)a/	382,411.6 (10,757.9)a/	342,709.6 (3,143.2)a/
b/	GENERAL ALLOCATION FOR VOLUNTARY REPATRIATION	20,000.0	20,000.0 c/ (14,563.5)	20,000.0
b/	PROGRAMME RESERVE	33,513.8	11,567.8 d/	33,956.6 e/
382,118.8	TOTAL ANNUAL PROGRAMME	388,658.0	388,658.0	393,523.0
b/	EMERGENCY FUND	25,000.0	25,000.0 f/	25,000.0
382,118.8	GRAND TOTAL GENERAL PROGRAMMES	413,658.0	413,658.0	418,523.0

(b) Status of Income for 1993 as at 31 May 1993

(i) unobligated funds brought forward from 1992	69,721.0
(ii) 1993 income received as at 31.05.93	201,561.3
(iii) projected further income in 1993	142,375.7
(iv) projected surplus (shortfall)	-

a/ Reduction represents internal transport, storage and handling (ITSH) costs to be met through the World Food Programme (WFP);
b/ obligations are included in the relevant regions;
c/ as of 31.05.93, $ 14,563,540 have been allocated and are shown in the respective region, leaving a balance for the remainder of the year of $ 5,436,460;
d/ of the initial Programme Reserve of $ 33,513,800, a total of $ 21,946,000 has been applied against new requirements and are shown in the respective regions, leaving for the remainder of the year $ 11,567,800 as a Reserve;
e/ calculated at 10% of the programmed activities;
f/ of which $ 12,926,400 allocated as of 31.05.93, leaving $ 12,073,600 for the remainder of the year.

(i) Programmed activities in 1994 including Overall Allocations

55. At this stage, activities that can be programmed for 1994 amount to $ 418,523,000. This estimate does not include an amount of $ 3.1 million of ITSH costs expected to be reimbursed by WFP.

56. Major increases for the 1994 Annual Programme involve, inter alia, the inclusion of the following budgetary amounts:

(a) $ 6.3 million for refugee assistance programmes in Benin and Ghana;

(b) $ 7.1 million for refugee assistance programmes in Armenia and Azerbaijan; and

(c) $ 5 million for costs associated with UNHCR's move to new office premises.

57. Overall Allocations are the budgetary allocations which are made for activities and projects primarily of a global/regional nature, or for which, because of the small volume, no specific allocation has been made in a country or area chapter. Included also in Overall Allocations are all Headquarters support costs (Programme Support and Administration (PSA) and Project Personnel Expenditure (PPE)). The Tables attached to Part VI of document A/AC.96/808 give a complete presentation of Overall Allocations for General and Special Programmes.

(ii) Programme Reserve

58. For 1993, the Programme Reserve was established at a level of ten per cent of programmed activities, or $ 33,513,800 (including the increase approved by the Executive Committee in December 1992). This reserve has been drawn upon on various occasions during the first part of 1993, particularly to meet additional needs in Africa (mainly for Djibouti, Guinea and Guinea-Bissau), Asia (especially for Nepal), Europe (particularly for the Russian Federation and the Federal Repubic of Germany), the Americas (mainly for the Dominican Republic, Cuba and Costa Rica), the Libyan Arab Jamahiriya and under Overall Allocations (for example, for the regional project for the repatriation of Latin American refugees, the country of origin project, the public awareness campaign aimed at sensitizing people to the situation of refugees and asylum-seekers, and for short-term consultants for evaluation activities). All drawings on the Programme Reserve through 31 May 1993 have now been incorporated into the revised country allocations and these are reflected in the relevant country tables included in document A.AC.96/808(Parts I to VI). For the period June to December 1993, an amount of $ 11,567,800 is therefore still available for further allocations. For 1994, the proposed Programme Reserve level is again ten per cent of programmed activities, i.e. $ 33,956,600. It is expected that a large amount of this Reserve may again be required for Africa.

59. As in the past, the 1994 Programme Reserve will be used for the following purposes:

(a) to cover unexpected increases in the costs of projects financed from the 1994 or previous years' programmes, or from an Emergency Fund allocation made in a previous year;

(b) to meet the cost of modifications to 1994 projects that may be necessary to achieve the approved project objectives;

(c) to increase existing allocations to meet needs resulting from a new influx or refugees belonging to a group already receiving assistance under the 1994 programme; and

(d) to increase as required, with the Executive Committee's approval, the Field Staff Housing and Basic Amenities Fund.

(iii) General Allocation for Voluntary Repatriation

60. For 1993, the General Allocation for Voluntary Repatriation stands at $ 20 million. By 31 May 1993, some $ 14.6 million had been allocated. Of this amount, the main allocations were for Mozambique ($ 4 million), Burundi ($ 2.1 million), Ethiopia ($ 1.9 million), South Africa ($ 2.1 million), Tanzania ($ 1.5 million) and the Sudan ($ 1.1 million), thus leaving an unallocated balance of $ 5,436,460 for the remainder of the year. However, it is anticipated that some reimbursements may be possible once funds are received in response to Special Appeals.

b) Emergency Fund

61. Allocations made from the Emergency Fund for the period 1 January to 31 May 1993 (in millions of US dollars) are set out in Table V.2.

62. Total allocations thus amounted to $ 12.9 million, leaving an unallocated balance at 1 June 1993, of $ 12.1 million. For 1994, the proposed level for the Emergency Fund is again at $ 25 million.

Table V.2

Emergency Fund Allocations 1993 (through 31 May)

Country	Month	Activity	Amounts allocated (in Millions of US $)
Total Emergency Fund			25.0
Benin	February	Togolese refugees	0.2
Benin	March	Togolese refugees	1.7
Benin	April	Togolese refugees	0.5
C.A.R.	February	Chadian refugees	0.6
Gambia	January	Senegalese refugees	0.2
Ghana	February	Togolese refugees	1.0
Ghana	March	Togolese refugees	0.5
Ghana	April	Togolese refugees	0.5
U.S.A.	January	Haitian refugees	0.2
Venezuela	January	Haitian refugees	0.2
Azerbaijan	April	Displaced Azeris	0.8
Afghanistan	January	Tajik refugees	1.3
Afghanistan	March	Tajik refugees	1.2
Central Asian Republics	January	Tajik refugees	3.2
Headquarters	January	Support for Haitians	0.1
Headquarters Administrators	March	Emergency	0.7
Total allocations			12.9
Unallocated balance			12.1

C. Special Programmes

1. Expenditure in 1992

63. Expenditure under 1992 Special Programmes (including Special Trust Funds, Refugee Aid and Development projects and programmes funded through appeals by the United Nations Secretary-General) reached $ 689.8 million. Some 45 per cent of this amount pertained to UNHCR's activities in the former Yugoslavia. Further important expenditure concerned the Comprehensive Plan of Action for Indo-Chinese Refugees (CPA), the Afghan and Cambodia Repatriation Programmes and the Special Emergency Programmes in the Horn of Africa Area (SEPHA). Expenditure for 1992 Special Programmes is provided in Tables V.3 and V.4 and in Summary Table 2, with further details given in document A/AC.96/808(Parts I to VI).

2. Budgetary estimates for 1993 (revised) and initial projections for 1994

64. At 1 June 1993, Special Programmes projections for 1993 totalled $ 979,283,800. This amount covers anticipated needs under repatriation and returnee programmes, programmes in the former Yugoslavia, the CPA, the Education Account, various Trust Funds, including Extra-Budgetary Food and the Junior Professional Officers (JPO) Scheme.

65. The Education Account is an ongoing Special Programme which aims to provide appropriate tertiary level education as a means for beneficiaries to become self-sufficient and eventually to gain employment. In this regard, the programme particularly seeks to encourage vocational/technical education. In 1993, an amount of $ 3.5 million is to be allocated on behalf of 1,834 beneficiaries. In 1994, a similar amount will be allocated.

66. Special Programmes activities, including those with a regional focus, are summarized in document A/AC.96/808(Parts I to V) as well as A/AC.96/808(Part VI), dealing with Overall Allocations.

67. More comprehensive budgetary details on revised requirements for 1993, and, as far as available, projections of anticipated activities in 1994 are provided in Tables V.3 and V.4 and Summary Table 2. As regards the 1994 projections, it has to be noted, however, that these are only possible for some ongoing Special Programmes, and even they must be viewed as very tentative. Given the rather incomplete nature of Special Programmes projections, these will need to be updated as requirements evolve.

D. Budget summary (all programmes/sources of funds)

68. A summary of expenditure for 1992, the revised 1993 target and initial projections for 1994 for all programmes and sources of funds can be found in Summary Table V.4. Total expenditure in 1992 amounted to $ 1,093,058,100, including the United Nations Regular Budget contribution of $ 21,174,000. Revised estimates for 1993 stand at $ 1,414,294,700. Allowing for the difficulties mentioned above in projecting needs under both General and Special Programmes, the budgetary estimate for 1994 of $ 838,742,700 is still very

TABLE V.3 – SPECIAL PROGRAMMES
Expenditures in 1992, estimated level of activities/funding/income for 1993, initial projections for 1994
(in millions of United States dollars)

1992		1993					1994
			STATUS OF FUNDING				
EXPENDITURE	BY MAJOR PROGRAMME	PROGRAMME NEEDS AS PROJECTED AT 1.6.93	UNOBLIGATED FUNDS BROUGHT FORWARD FROM 1992	INCOME RECEIVED AS AT 31.5.93	PROJECTED FURTHER INCOME	REMAINING FUNDING REQUIREMENTS	INITIAL PROGRAMME NEEDS AS PROJECTED AT 1.6.93
(1)		(2)	(3)	(4)	(5)	(6)	(7)
	(i) Repatriation Programmes						
12.6	Africa: Angola a/	6.4	9.0	–	(2.6)	0.0	0.6 b/
–	Burundi c/	1.5	–	–	1.5	0.0	– b/
41.4	Horn of Africa d/	115.2	12.1	18.8	78.7	(5.6)	81.0
–	Liberia	6.0	–	–	2.0	(4.0)	6.0
–	Mali	4.0	–	–	2.0	(2.0)	4.0
6.2	Mozambique c/	51.0	3.4	6.4	24.1	(17.1)	81.8
–	Sierra Leone	2.3	–	–	1.0	(1.3)	2.0
14.0	South Africa c/	1.4	1.4	–	–	0.0	–
47.6	Asia: Cambodia	31.5	25.9	3.0	2.6	0.0	2.1
3.1	Americas: Guatemala c/	9.5	0.9	4.4	1.8	(2.4)	10.8
14.4	Various e/	3.3	1.2	0.5	0.9	(0.7)	1.9
51.9	SWANAME: Afghanistan	59.5	7.3	17.8	21.5	(12.9)	45.8
0.1	Western Sahara	34.5	7.3	–		(27.2)	10.1
	(ii) Comprehensive Plan of Action						
58.7	– Indochinese Refugees	83.0	21.1	30.7	22.4	(8.8)	72.2
3.0	(iii) Education Account	3.5	2.1	–	1.4	0.0	3.5
	(iv) Other Special Trust Funds						
–	Benin f/	3.3	–	–	2.1	(1.2)	– g/
–	Ghana f/	3.7	–	–	1.9	(1.8)	– g/
20.0	Bangladesh	1.0	–	–	1.0	0.0	–
3.5	Sri Lanka	5.9	3.6	0.5	1.6	(0.2)	6.4
1.0	Armenia/Azerbaijan f/	12.3	0.6	4.2	2.2	(5.3)	– g/
–	Georgia	3.7	–	2.7	–	(1.0)	2.0
–	Central Asian Republics f/	16.3	–	4.8	1.6	(9.9)	3.0
308.9	Former Yugoslavia	431.5	36.0	130.9	184.3	(80.3)	14.4 b/
10.4	Cyprus Operation	10.0	1.5	–	8.5	0.0	10.0
39.5	Plan of Action – Gulf Crisis	5.1	5.1	–	–	0.0	3.1
2.5	Turkey (Iraqi nationals) h/	1.8	2.5	–	(0.7)	0.0	–
12.5	Extrabudgetary Food i/	13.0	–	12.7	0.3	0.0	13.0
11.5	Africa: various j/	24.2	–	18.9	4.5	(0.8)	–
0.8	Indemnification Fund	–	–	–	–	0.0	–
6.3	Junior Prof. Officers (JPO)	4.7	4.7	– k/		0.0	4.7
11.7	Various other Trust Funds	14.3	3.6	2.2		(8.5)	6.5
	(v) Refugee Aid and Development						
2.1	Iran (IFAD)	–	–	–	–	0.0	–
–	Pakistan (World Bank III)	9.0	–	–	9.0	0.0	9.0
5.6	Latin America – various l/	6.9	2.9	2.5	1.1	(0.4)	5.3
669.3	TOTAL	979.3	152.2	261.0	374.7	(191.4)	399.2

a/ Surplus to be reallocated to other Special Programme as required;
b/ Operational requirements not yet determined;
c/ In addition, temporary allocations have been made from the General Allocation for Voluntary Repatriation as follows: $3.7 million for Burundi, $4.0 million for Mozambique, $2.1 million for South Africa and $0.9 million for Guatemala;
d/ Includes requirements for Ethiopia (not including $3.0 million temporarily allocated from the General Allocation for Voluntary Repatriation), Eritrea, Somalia and the Cross Border Operation;
e/ Includes various repatriation projects in Chile, El Salvador, Nicaragua, Haiti (not including $0.5 million allocated from the General Allocation for Voluntary Repatriation);
f/ In addition temporary allocations have been made from the Emergency Fund as follows: $2.4 million for Benin, $2.0 million for Ghana, $0.8 million for Azerbaijan and $3.2 millionfor the Central Asian Republics;
g/ Requirements included in the 1994 General Programmes;
h/ Funds held in Trust pending project reformulation;
i/ covers mainly complementary food items as well as other food commodities chanelled through UNHCR;
j/ Includes purchase of tents for Ghana, purchase of ferry for Guinea, energy supply in Kenya, emergency assistance in Rwanda, rehabilitation of water system in Eastern Sudan, Emergency relief in Somalia (for which the contribution was received in 1992 but expenditure recorded only in 1993) and various assistance in Zimbabwe;
k/ funds received in 1993 will be used for requirements in 1994;
l/ Comprises CIREFCA projects including the CIREFCA Support Unit and PRODERE projects;

TABLE V.4

UNHCR EXPENDITURE IN 1992 AND PROJECTIONS FOR 1993 AND 1994 – ALL SOURCES OF FUNDS (in thousands of US dollars)

Regional Bureau/ Overall allocations	1992 EXPENDITURE				1993 ESTIMATES (REVISED)				1994 PROJECTIONS (INITIAL)			
	Operations	Prog. Support & Admin. a/	Total		Operations	Prog. Support & Admin. a/	Total		Operations	Prog. Support & Admin. a/	Total	
(1)	(2)	(3)	(4)	%	(5)	(6)	(7)	%	(8)	(9)	(10)	%
AFRICA												
General Programmes	174,313.4	12,623.6	186,937.0		162,280.7	10,108.9	172,389.6		130,335.5	9,677.7	140,013.2	
Special Programmes	95,512.2	1,986.5	97,498.7		211,608.5	1,361.8	212,970.3		167,384.2	1,361.8	168,746.0	
Sub-total	269,825.6	14,610.1	284,435.7	25.0	373,889.2	11,470.7	385,359.9	27.8	297,719.7	11,039.5	308,759.2	40.6
ASIA AND OCEANIA												
General Programmes	42,371.1	7,251.8	49,622.9		55,254.2	5,956.2	61,210.4		44,202.2	5,651.4	49,853.6	
Special Programmes	123,541.0	1,363.1	124,904.1		116,106.6	856.1	116,962.7		75,490.0	856.1	76,346.1	
Sub-total	165,912.1	8,614.9	174,527.0	16.0	171,360.8	6,812.3	178,173.1	12.9	119,692.2	6,507.5	126,199.7	16.6
EUROPE												
General Programmes	16,263.1	8,446.2	24,709.3		18,131.3	8,613.0	26,744.3		24,960.2	8,164.5	33,124.7	
Special Programmes	311,182.9	1,038.4	312,221.3		438,006.6	610.2	438,616.8		9,250.2	603.1	9,853.3	
Sub-total	327,446.0	9,484.6	336,930.6	30.8	456,137.9	9,223.2	465,361.1	33.6	34,210.4	8,767.6	42,978.0	5.7
THE AMERICAS												
General Programmes	18,213.3	5,466.5	23,679.8		17,530.8	6,057.5	23,588.3		13,355.9	6,098.3	19,454.2	
Special Programmes	24,802.6	1,324.6	26,127.2		19,273.5	885.6	20,159.1		16,980.6	885.6	17,866.2	
Sub-total	43,015.9	6,791.1	49,807.0	4.6	36,804.3	6,943.1	43,747.4	3.2	30,336.5	6,983.9	37,320.4	4.9
SOUTH WEST ASIA, NORTH AFRICA AND THE MIDDLE EAST												
General Programmes	56,322.5	4,298.9	60,621.4		56,569.0	3,385.2	59,954.2		47,288.9	3,287.2	50,576.1	
Special Programmes	97,272.7	922.6	98,195.3		136,837.6	909.9	137,747.5		78,632.6	898.3	79,530.9	
Sub-total	153,595.2	5,221.5	158,816.7	14.5	193,406.6	4,295.1	197,701.7	14.3	125,921.5	4,185.5	130,107.0	17.1
OVERALL ALLOCATIONS												
General Programmes	13,593.4	22,955.0	36,548.4		20,640.1	20,053.2	40,693.3		22,810.5	23,734.1	46,544.6	
Special Programmes	29,234.4	1,095.3 c/	30,329.7 c/		51,770.4	1,057.0	52,827.4		45,779.8	1,075.1	46,854.9	
UN Regular Budget		21,174.0	21,174.0			21,352.9	21,352.9			21,022.3	21,022.3	
Sub-total	42,827.8	45,224.3	88,052.1	8.1	72,410.5	42,463.1	114,873.6	8.3	68,590.3	45,831.5	114,421.8	15.1
TOTAL – PROGRAMMED ACTIVITIES	1,002,622.6	89,946.5	1,092,569.1	100	1,304,009.3	81,207.5	1,385,216.8	100	676,470.6	83,315.5	759,786.1	100
GENERAL ALLOCATION FOR VOLUNTARY REPATRIATION b/	–	–	– d/		5,436.5	–	5,436.5 e/		20,000.0	–	20,000.0 g/	
PROGRAMME RESERVE b/	–	–	– d/		11,567.8	–	11,567.8 f/		33,956.6	–	33,956.6 g/	
EMERGENCY FUND b/	–	–	– d/		12,073.6	–	12,073.6 f/		25,000.0	–	25,000.0 g/	
GRAND TOTAL	1,002,622.6	89,946.5 c/	1,092,569.1 c/	100	1,333,087.2	81,207.5	1,414,294.7	100	755,427.2	83,315.5	838,742.7	100
of which : GENERAL PROGRAMMES	321,076.8	61,042.0	382,118.8	35.0	359,484.0	54,174.0	413,658.0	29.2	361,909.8	56,613.2	418,523.0	49.9
of which :												
Annual Programme	301,892.1	61,042.0	362,934.1		334,484.0	54,174.0	388,658.0		336,909.8	56,613.2	393,523.0	
Emergency Fund	19,184.7	–	19,184.7		25,000.0	–	25,000.0		25,000.0	–	25,000.0	
SPECIAL PROGRAMMES	681,545.8	7,730.5	689,276.3	63.1	973,603.2	5,680.6	979,283.8	69.2	393,517.4	5,680.0	399,197.4	47.5
UN REGULAR BUDGET	–	21,174.0	21,174.0	1.9	–	21,352.9	21,352.9	1.5	–	21,022.3	21,022.3	2.5

a/ Including cost of UNHCR's statutory protection functions.
b/ Forms part of General Programmes.
c/ Does not include expenditure of $ 489,165 for the Fund for the International Field Staff Housing and Basic Amenities.
d/ Actual expenditures are included above in the relevant regions under General Programmes.
e/ Represents unallocated balance as at 31.05.93; allocations made between 01.01.93 – 31.05.93 totalling $ 14,563,500 are shown above in the relevant regions under General Programmes.
f/ Initially $ 33,513,800 for Programme Reserve and $ 25,000,000 for the Emergency Fund; allocations made during 01.01.93 – 31.05.93 are included above in the relevant regions under General Programmes; amounts shown here thus represent balances available for meeting contingencies for the remainder of the year.
g/ Not yet allocated to specific countries.

TABLE V.5

SUPPORT COSTS – 1992 Revised, 1992 Actuals, 1993 Initial, 1993 Revised and 1994 Initial */
(all sources of funds – in thousands of United States dollars)

Year /Source of Funds	Category of Support Costs		TOTAL	OBJECT OF EXPENDITURE					
	PSA	PPE		Staff Costs	Travel	Contractual Services	Gen.Operating Expenses	Supplies & Materials	Others
1992 Revised **/									
Regular Budget	20,077	0	20,077	20,077	0	0	0	0	0
General Programmes	56,563	48,415	104,978	71,899	5,017	3,373	14,714	1,522	8,453
Special Programmes	5,058	68,035	73,093	47,240	6,056	2,099	9,733	1,509	6,456
Total	81,698	116,450	198,148	139,216	11,073	5,472	24,447	3,031	14,909
1992 Actuals									
Regular Budget	21,174	0	21,174	21,174	0	0	0	0	0
General Programmes	61,042	51,656	112,698	81,228	5,590	2,914	12,869	2,018	8,079
Special Programmes	7,730	82,094	89,824	55,000	7,637	1,538	12,298	2,120	11,231
Total	89,946	133,750	223,696	157,402	13,227	4,452	25,167	4,138	19,310
1993 Initial									
Regular Budget	20,949	0	20,949	20,949	0	0	0	0	0
General Programmes	53,369	48,710	102,079	69,562	5,016	4,067	15,554	1,397	6,483
Special Programmes	4,852	37,765	42,617	26,676	3,143	1,648	6,435	1,056	3,659
Total	79,170	86,475	165,645	117,187	8,159	5,715	21,989	2,453	10,142
1993 Revised									
Regular Budget	21,353	0	21,353	21,353	0	0	0	0	0
General Programmes	54,174	68,072	122,246	85,890	7,266	2,506	15,104	2,859	8,620
Special Programmes	5,681	111,534	117,215	76,479	9,632	2,003	14,522	2,816	11,763
Total	81,208	179,606	260,814	183,722	16,898	4,509	29,626	5,675	20,383
1994 Initial									
Regular Budget	21,022	0	21,022	21,022	0	0	0	0	0
General Programmes	56,613	62,772	119,385	81,265	6,481	2,595	15,560	2,852	10,632
Special Programmes	5,680	70,527	76,207	48,742	7,277	683	10,841	2,111	6,553
Total	83,315	133,299	216,614	151,029	13,758	3,278	26,401	4,963	17,185

PSA = Programme Support and Administrative Expenditure
PPE = Project Personnel Expenditure
*/ = Including cost of statutory protection functions
**/ = As presented in document A / AC . 96 / 798

tentative and does not yet include, for example, probable operational requirements for the former Yugoslavia.

E. Support costs, including staffing levels

1. Introduction

69. As in the past, support costs are presented in the budgets in two categories: (i) Programme Support and Administration (PSA) and (ii) Project Personnel Expenditure (PPE), the latter forming part of operational expenditure. While approximately one quarter of PSA expenditure is met from the United Nations Regular Budget (RB), the balance, as well as all of PPE, is funded from voluntary funds.

70. Document A/AC.96/808(Parts I to VI) contains details on PSA and PPE expenditure for the 1994 initial budget; it also gives staffing requirements (1993 (revised) and 1994 (initial), for Headquarters, and for the country or area levels. Consolidated information (1992, 1993, 1994) on PSA and PPE expenditure, both at Headquarters and in the field, is also provided in Summary Table 6 of this Overview; the table also gives a breakdown by main objects of expenditure. Table V.5 provides the same information, but highlights the sources of funds, including the United Nations Regular Budget.

2. Support costs under General Programmes

71. Support cost variations under General Programmes are set out in Table V.6. The following paragraphs analyse these variations.

72. Actual expenditure in 1992 for PSA and PPE under General Programmes came to $ 112.7 million. The increase over the revised estimate of $ 105 million is due to the following:

(a) There were increases of nearly $ 5.9 million in salaries and common staff costs in the field; these were partially offset by a decrease of $ 0.9 million in expenditure for general operating expenses and non-expendable property, as economies in those items continued to be maintained.

(b) For Headquarters, 1992 estimates were based on an exchange rate of SFr 1.49 for one US dollar, the rate prevailing in April 1992. The average actual exchange rate for the year, however, was SFr 1.40 for one US dollar; this resulted in additional dollar expenditures of some $ 2 million. Increases of nearly $ 2.2 million in salaries and common staff costs were offset by a decrease of $ 1.5 million in non-staff costs savings.

73. PSA/PPE projections for 1993 were initially set at $ 102.1 million. The revised estimates for 1993 show an increase to $ 122.2 million. The initial estimates for 1994 amount to $ 119.4 million. The reasons for these revisions are as follows:

TABLE V.6
GENERAL PROGRAMMES SUPPORT COSTS (PSA / PPE)
ANALYSIS OF VARIATIONS
(in thousands of United States dollars)

Variations		Field	Headquarters	Total
a) Revised 1992 estimates				
	PSA	35,314.5	21,248.4	56,562.9
	PPE	38,786.5	9,628.7	48,415.2
TOTAL				**104,978.1**
b) Changes in 1992				
(i) Increase in salaries/staff costs		5,914.0 *	2,201.0	8,115.0
(ii) Decrease in operating expenses		(856.0) *	(1,524.0)	(2,380.0)
(iii) Exchange rate variations			1,984.9	1,984.9
c) 1992 actual expenditure				**112,698.0**
of which :	PSA	38,087.0	22,955.0	61,042.0
	PPE	41,072.0	10,584.0	51,656.0
TOTAL				**112,698.0**
a) Initial 1993 estimates as approved by the forty-third session of EXCOM				
	PSA	32,790.5	20,578.2	53,368.7
	PPE	36,926.2	11,784.0	48,710.2
TOTAL				**102,078.9**
b) Changes in 1993				
(i) General Service salary increase (3.5%) at Headquarters			202.5	202.5
(ii) Exchange rate variations/ inflation		3,495.3	218.9	3,714.2
(iii) Volume variations				
- Posts/staff costs		6,671.3	3,245.4	9,916.7
- Non-staff costs		7,671.3	(1,337.2)	6,334.1
c) Revised 1993 estimates				**122,246.4**
of which :	PSA	34,120.8	20,053.2	54,174.0
	PPE	53,338.0	14,734.0	68,072.0
TOTAL				**122,246.0**
d) Changes in 1994 Volume variations				
- Posts/staff costs		(5,360.5)	737.3	(4,623.2)
- Non-staff costs		(4,450.2)	6,212.6	1,762.4
e) Initial 1994 estimates				**119,385.2**
of which :	PSA	32,879.1	23,734.1	56,613.2
	PPE	44,769.0	18,003.0	62,772.0
TOTAL				**119,385.2**

* Inclusive of exchange rate variations in all countries in the Field.

(a) Salary scales and common staff costs: The changes to the Geneva General Service salary scale effective 1 January 1993 resulted in an increase of $ 0.2 million.

(b) Exchange-rate variations and inflation: The initial estimates for 1993 for PSA/PPE at Headquarters were calculated on the basis of SFr 1.49 to one US dollar. Revised estimates are calculated on the basis of an exchange rate of SFr 1.48 to one US dollar, calculated on the basis of the average actual exchange rates during the first five months of the year and projections for the remainder of the year; this has resulted in an exchange rate loss of $ 0.22 million. The combined effect of variations in exchange rates in the field and higher-than-anticipated inflation worldwide required an increase in the support budgets in the field of $ 3.5 million and a net overall increase of $ 3.71 million for 1993. The initial 1994 budget estimates have been calculated at the same rate of exchange as the revised 1993 budget, i.e. SFr 1.48 to one US dollar. No inflation factor has been built into the 1994 estimates.

(c) Variations in volume - staff costs: The changes in General Programmes staffing levels are set out Tables V.7 and V.8 and Summary Table 5. Table V.5 and Summary Table 6 give staff costs. For the field, there has been an increase in 1993 in these costs of $ 6.7 million. The reasons for such an increase relate mainly to the opening of new Field Offices and related staffing, or the strengthening of existing offices; necessitated by refugee emergencies. Emergencies in Benin, Ghana, Tajikistan and Haiti resulted in increased staff costs of $ 3.2 million. (Overall $ 6.8 million has been allocated from the Emergency Fund to cover both staff and non-staff costs associated with these emergencies. Of this amount $ 5.7 million was for the field and $ 1.1 million at Headquarters. It is hoped that some $ 4.4 million that has been allocated from the Emergency Fund for these emergencies for both staff costs and non-staff costs can be reimbursed to the Fund on receipt of contributions to Special Appeals). Moreover, operations in Bangladesh were initially only budgeted for the first six months of 1993; it has been necessary to extend activities in this country, with additional staff costs of some $ 1.5 million. There have also been additional requirements amounting to $ 0.5 million related to the opening of a Sub-Office in Jhapa, Nepal. Lack of progress in the voluntary repatriation programme to Angola has also meant that it has not been possible to phase down operations in Zaire; posts were consequently extended and field offices maintained, requiring an increase of $ 0.9 million in the revised estimates. Developments in Turkey, Algeria and Iraq have also required the strengthening of offices with increased staff costs of approximately $ 1.1 million. Further staff costs have been occasioned by the postponement of the closure of certain offices. Among those that were scheduled for closure were offices in Papua New Guinea, Singapore, Lesotho and Botswana; it has not been possible, however, to close these offices because of various refugee-related developments. This had led to additional staff costs of some $ 0.6 million. An increase of $ 1.1 million ($ 0.2 million for

salaries/staff costs) was also approved at the Executive Committee meeting of 18 December 1992 for the expansion of People Oriented Planning (POP) training and the integration of POP and related concepts into UNHCR programming (document A/AC.96/806 of 18 December 1992 refers). On the other hand, reductions in staff costs of some $ 1.9 million have been possible through the transfer of certain activities formerly under under General Programmes to Special Programmes; this has happened in the case of Angola, Guatemala, Hong Kong, the Lao People's Democratic Republic, Mozambique, Thailand and the former Yugoslavia. As regards increased staff costs at Headquarters, these are mainly the result of the creation of several professional Information Systems posts; these posts replaced long-term company consultancies. In addition, two Training Officer posts were established to improve in-house programme management. A further allocation of $ 1.1 million was also made available from the Emergency Fund in order to create four professional emergency administrative posts and five senior General Service administrative posts to improve UNHCR's operational capacities in emergency refugee situations. The envisaged $ 4.6 million net reduction in staff costs for 1994 is principally because of the phasing-down of activities in Asia, Honduras, Nicaragua, Yemen, and several countries in Africa.

(d) Variations in volume - non-staff costs: The net increase of $ 6.3 million in non-staff costs (e.g. new equipment, vehicles, communication networks) in 1993 is primarily attributable to the opening or strengthening of offices in the field. As mentioned above, emergencies in Benin, Ghana, Tajikistan and Haiti required an allocation from the Emergency Fund of $ 2.5 million for non-staff costs. In addition, replacement of some non-expendable property for offices in the field has become vital. Non-staff costs in Headquarters decreased primarily due to the creation of several Informations Systems posts to replace the use of long-term company consultants. For 1994, an overall increase of $ 1.8 million in non-staff costs has been foreseen in the initial estimates. The $ 6.2 million increase at Headquarters is mainly due to removal and installation costs associated with the new UNHCR premises. It also includes provisions for the Integrated Management Information Systems (IMIS) and the extension of E-Mail services both at Headquarters and in the field; increased allocations for training and for joint administrative activities within the United Nations system, such as for Internal Audit, are also included. These costs have been offset by reductions of $ 4.5 million in the field, principally as a result of the phasing-down of activities in the regions/countries mentioned in the previous paragraph.

3. Support costs for Special Programmes

74. Expenditure for PSA/PPE under Special Programmes totalled $ 89.8 million in 1992. Increased requirements especially for the Afghanistan, Armenia, Azerbaijan, Georgia, Guatemala, Mozambique, the former Yugoslavia and the CPA have led to revised estimated requirements for 1993 of some $ 117.2 million. An analysis of these amounts by objects of expenditure is given in Table V.5. An

analysis of staffing levels (PSA/PPE) for Special Programmes by major programmes is found in Table V.9. In addition, detailed estimates and staffing requirements (revised 1993/initial 1994) by country or area for PSA/PPE related to Special Programmes are included in annexes to document A/AC.96/808(Parts I-VI). The amounts for 1994 related to PSA/PPE for Special Programmes are by nature provisional and do not lend themselves to meaningful comparison with the corresponding 1993 amounts.

4. Fund for International Field Staff Housing and Basic Amenities

75. Details of 1992 income and expenditure for the Fund can be found in Schedule 7 of the Annual Accounts for 1992 (A/AC.96/811). Total income recorded in 1992 is less than the prior year's income mainly because less household appliances were sold. Also included in income for 1992 are amounts from the rental of household appliances and the rental of private accommodation. It is estimated that expenditure levels in 1993 will be similar to expenditure levels in 1992, as a significant number of household appliances will require replacement and additional appliances will need to be provided to new locations. Income is expected to be lower than in 1992 as only a limited number of significant appliances remain to be sold.

76. In order to meet expected demands, an allocation from the 1993 Programme Reserve up to a maximum of $ 400,000, as approved by the Executive Committee in 1992 (document A.AC.96/804, paragraph 32(g) refers) will be made during the second half of the year to increase the Fund for International Field Staff Housing and Basic Amenities. To meet the needs for 1994, authorization is being sought for the transfer from the 1994 Programme Reserve of up to $ 300,000 to the Fund.

5. United Nations Regular Budget contribution to UNHCR administrative costs

77. As indicated in Table V.4, the United Nations Regular Budget contribution to UNHCR's administrative costs (PSA) in 1993 amounted to $ 21.4 million; this corresponds to the staff costs for 244 posts at Headquarters. The issue of the United Nations Regular Budget contribution has again received attention by the Executive Committee. In its 1994-1995 Biennium Budget submission, UNHCR proposed a number of additional requirements, including the provision for posts of UNHCR Representatives and Chiefs of Mission in 17 Least Developed Countries (LDC). While the Proposed Programme Budget for the Biennium 1994-1995 recognized that these 17 posts were a legitimate charge to the Regular Budget, it recommended that they be introduced in a phased manner. Thus for the Biennium 1994-1995, it was recommended that two of these posts, namely the Chief of Mission in Nepal and the Chief of Mission in Rwanda, be included in the Proposed Programme Budget. The proposal has not yet been confirmed. The 1994 Regular Budget initial estimates are thus set at $ 21 million.

6. Overall staffing levels

78. The initial projections for staffing in 1993 as presented in document A/AC.96/798 indicated that 1,572.9 work-years would be required under General Programmes, 244 work-years under the Regular Budget and an initially estimated

379.3 work-years under Special Programmes, giving a total of 2,196.2 work-years under all sources of funds.

79. An analysis of overall staffing levels (PSA/PPE) at 1 July 1993 is given in Table V.7. The overall staffing level currently stands at 3,654 posts (3,520.2 work-years), of which 1,906 (1,860.1 work-years) are under General Programmes, 1,504 (1,416.1 work-years) under Special Programmes, with the remaining 244 posts/work-years covered by the United Nations Regular Budget. This large increase, especially in the Special Programmes, can be attributed to the heavy staff demands imposed by the large-scale refugee/returnee situations concerning the former Yugoslavia, Cambodia, the Horn of Africa, Afghanistan, Mozambique, Guatemala and the Central Asian Republics (Table V.9 refers). The overall picture of staffing levels by Region and Headquarters for 1993 (revised) and 1994 (initial) under all sources of funds is outlined in Summary Table 5. Details of staffing levels in the field by region, as well as at Headquarters, can be found in the annexes to document A/AC.96/808(Parts I-VI).

80. For 1994, it is estimated that 3,372.1 work-years will be required under all sources of funds. This figure is, by necessity, quite tentative, as it is difficult to assess fully the staffing requirements for the entire year for a number of Special Programmes such as the former Yugoslavia, Mozambique, Guatemala, Cambodia, Afghanistan and the Horn of Africa. Table V.8 analyses the changes in staffing levels under General Programmes over initial and revised 1993 levels. Similarly, Table V.9 compares Special Programmes staffing levels, by major programmes, for 1992, 1993 (revised) and 1994 (initial).

TABLE V.7

UNHCR – ANALYSIS OF OVERALL STAFFING LEVELS (PSA/PPE) AS AT 1 JULY 1993 a/

Posts/Workyears	HQs				Field				TOTAL		of which			
	P/L	GS	TOTAL	%	P/L	GS	TOTAL	%		%	RB	GP	Sub-total	SP
(i) Situation as at 1.1.92 – posts	243	350	593	25%	506	1290	1796	75%	2389	100%	244	1544	1788	601
(ii) Situation as at 1.1.93 – posts	281	404	685	21%	736	1819	2555	79%	3240	100%	244	1805	2049	1191
(iii) Situation as at 1.7.93 – posts */	320	441	761	21%	804	2089 b/	2893	79%	3654	100%	244	1906	2150	1504
– Workyears	304.9	429.7	734.6	21%	782.1	2003.5	2785.6	79%	3520.2	100%	244.0	1860.1	2104.1	1416.1
(iv) Situation as at 1.1.94 – posts	314	435	749	22%	749	1965	2714	78%	3463	100%	244	1867	2111.0	1352
*/ located in:														
– Africa									1164	32%		846		318
– Asia and Oceania									455	12%		267		188
– Europe									733	20%		167		566
– The Americas & Caribbean									176	5%		122		54
– South West Asia, North Africa and the Middle East									365	10%		254		111
– Headquarters									761	21%	244	250		267
TOTAL									3654	100%	244	1906		1504

PSA = Programme Support and Administration PPE = Project personnel expenditure
RB = UN Regular Budget GP = General Programmes SP = Special Programmes
P/L = Professionals GS = General Service staff (including National Officers)

a/ all posts (Professional and General Service), including those projected for less than a full year, but excluding JPOs
b/ includes 172 posts for guards and cleaners

TABLE V.6
GENERAL PROGRAMMES – STAFFING LEVELS (PSA/PPE)
Changes over the Initial and Revised 1993 Estimates
(in work–years)

By location	Changes */	over Initial 1993			Changes */	over revised 1993		
		P/L	NO/GS	Total		P/L	NO/GS	Total
		469.6	1,103.3	1,572.9		544.2	1,316.0	1,860.2
1. AFRICA								
Angola	F	(2.5)	(5.0)	(7.5)		–	–	0.0
Benin	O	3.5	7.5	11.0	O	1.5	1.5	3.0
Botswana	T	1.2	2.8	4.0		–	–	0.0
Burundi	N	1.0	1.8	2.8	D	–	(0.8)	(0.8)
Cameroon	D	–	(0.3)	(0.3)	C	(0.5)	(3.7)	(4.2)
	N	–	0.5	0.5		–	–	0.0
Central African Republic	N	1.0	1.7	2.7	N	1.0	1.3	2.3
	R	0.0	–	0.0		–	–	0.0
Congo	N	0.5	3.5	4.0	N	0.5	3.5	4.0
Côte d'Ivoire	N	0.5	3.5	4.0	N	–	0.5	0.5
	R	0.0	–	0.0		–	–	0.0
Ethiopia	N	1.0	9.5	10.5	N	1.0	9.5	10.5
	T	0.9	6.8	7.7		–	–	0.0
	R	0.0	–	0.0	D	(0.5)	(3.8)	(4.3)
Ghana	N	2.3	6.7	9.0	N	0.7	1.3	2.0
	T	–	0.5	0.5		–	–	0.0
Guinea	R	0.0	–	0.0		–	–	0.0
	D	–	(1.2)	(1.2)	D	–	(0.3)	(0.3)
	T	1.0	2.0	3.0		–	–	0.0
	N	1.5	2.5	4.0	N	0.5	1.0	1.5
Kenya	R	0.5	(0.5)	0.0	R	0.5	(0.5)	0.0
	D	(0.5)	(2.5)	(3.0)	D	(2.0)	(6.9)	(8.9)
	C	(3.4)	(13.4)	(16.8)	C	(4.9)	(15.8)	(20.7)
	N	11.7	23.8	35.5	N	0.8	3.3	4.1
Lesotho	T	0.3	1.7	2.0	C	(0.3)	(1.7)	(2.0)
Liberia	N	2.0	0.0	2.0		–	–	0.0
Malawi	R	0.0	–	0.0	F	(5.0)	(7.0)	(12.0)
Mozambique	F	(3.0)	(3.0)	(6.0)		–	–	0.0
Senegal	R	0.0	–	0.0		–	–	0.0
	T	2.0	4.0	6.0	C	(0.5)	(0.5)	(1.0)
	N	1.5	–	1.5	N	0.5	–	0.5
	D	–	(1.0)	(1.0)	D	(0.5)	(2.0)	(2.5)
Sierra Leone	T	1.0	4.0	5.0		–	–	0.0
	D	(0.5)	(0.5)	(1.0)		–	–	0.0
South Africa	N	6.0	8.0	14.0		–	–	0.0
Sudan	T	1.0	5.0	6.0		–	–	0.0
	D	(2.6)	–	(2.6)	D	(0.4)	–	(0.4)
	N	1.0	1.5	2.5	N	1.0	1.5	2.5
Tanzania	T	0.5	1.5	2.0		–	–	0.0
	N	1.0	1.0	2.0		–	–	0.0
Uganda	T	–	0.6	0.6		–	–	0.0
	N	1.5	1.0	2.5	N	1.5	1.0	2.5
	O	1.0	8.0	9.0		–	–	0.0
Swaziland		–	–	0.0	F	–	(2.0)	(2.0)
		–	–	0.0	D	–	(1.0)	(1.0)
Zaire	T	2.0	13.0	15.0	D	(2.0)	(2.0)	(4.0)
	N		3.5	3.5	N	–	3.5	3.5
Zambia	R	0.5	(0.5)	0.0	R	0.5	(0.5)	0.0
Zimbabwe		–	–	0.0	F	(1.0)	(1.0)	(2.0)
Sub–Total (1)		35.4	98.0	133.4		(7.6)	(21.6)	(29.2)

By location	Changes */	over initial 1993			Changes */	over revised 1993		
		P/L	NO/GS	Total		P/L	NO/GS	Total
2. ASIA AND OCEANIA								
Australia	N	–	0.5	0.5	N	–	0.5	0.5
Bangladesh	N	2.5	5.0	7.5		–	–	0.0
	T	9.5	35.0	44.5		–	–	0.0
	R	0.0	–	0.0		–	–	0.0
Hong Kong	F	(2.0)	–	(2.0)		–	–	0.0
	D	(1.8)	–	(1.8)	D	(0.7)	–	(0.7)
India	N	–	1.0	1.0		–	–	0.0
	D	–	(3.0)	(3.0)		–	–	0.0
Indonesia	D	(1.0)	(1.0)	(2.0)		–	–	0.0
Japan	R	0.0	–	0.0		–	–	0.0
	N	–	0.5	0.5	N	–	0.5	0.5
Laos	F	(1.0)	(1.0)	(2.0)		–	–	0.0
Malaysia	T	–	0.5	0.5		–	–	0.0
	D	(0.5)	–	(0.5)	D	(0.5)	(5.5)	(6.0)
Nepal	R	0.0	–	0.0		–	–	0.0
	N	4.5	15.5	20.0	N	0.5	7.5	8.0
Papua New Guinea	T	1.0	1.0	2.0	N	–	1.0	1.0
Philippines	R	–	0.0	0.0	R	–	0.0	0.0
Singapore	T	1.0	4.2	5.2	D	(1.0)	(1.2)	(2.2)
Thailand	D	(3.5)	(1.5)	(5.0)	D	–	(2.5)	(2.5)
	F	–	1.5	1.5	F	(3.0)	(1.0)	(4.0)
Viet Nam	F	(3.0)	–	(3.0)		–	–	
Sub–Total (2)		**5.7**	**58.2**	**63.9**		**(4.7)**	**(0.7)**	**(5.4)**
3. EUROPE								
Armenia		–	–	0.0	O	3.0	12.0	15.0
Austria	R	0.0	–	0.0	D	–	(0.1)	(0.1)
	T	–	0.1	0.1		–	–	0.0
Azerbaijan		–	–	0.0	O	3.0	13.0	16.0
Belgium	R	0.0	–	0.0		–	–	0.0
	T	0.2	1.4	1.6	D	(0.2)	(0.4)	(0.6)
France	R	0.0	–	0.0		–	–	0.0
	T	0.5	2.0	2.5	D	(1.0)	(2.0)	(3.0)
Germany, Fed. Rep. of	T	–	1.5	1.5	D	–	(1.5)	(1.5)
Greece	N	2.0	1.5	3.5	N	–	0.5	0.5
	T	–	0.1	0.1	D	–	(0.1)	(0.1)
Italy	R	0.0	–	0.0		–	–	0.0
	D	–	(0.3)	(0.3)	D	(0.4)	(0.7)	(1.1)
Russian Federation	N	0.5	2.5	3.0	N	0.5	2.5	3.0
Spain	N	1.0	–	1.0		–	–	0.0
	T	–	0.8	0.8	D	–	(0.8)	(0.8)
Sweden	R	0.0	–	0.0		–	–	0.0
	T	–	2.0	2.0		–	–	0.0
	N	0.5	–	0.5	N	0.5	–	0.5
Turkey	R	0.0	–	0.0		–	–	0.0
	T	1.0	1.0	2.0		–	–	0.0
	N	–	0.5	0.5		–	–	0.0
	D	(0.2)	–	(0.2)	D	(0.8)	(0.5)	(1.3)
United Kingdom	R	0.0	–	0.0		–	–	0.0
	T	1.0	1.0	2.0	D	(0.5)	(0.5)	(1.0)
Former Yugoslavia	F	(2.0)	(10.0)	(12.0)		–	–	0.0
Other countries	R	0.0	–	0.0		–	–	0.0
	O	0.5	1.0	1.5	O	0.5	2.0	2.5
	N	–	1.0	1.0		–	–	0.0
Sub–Total (3)		**5.0**	**6.1**	**11.1**		**4.6**	**23.4**	**28.0**

By location	Changes */	over initial 1993			Changes */	over revised 1993		
		P/L	NO/GS	Total		P/L	NO/GS	Total
4. THE AMERICAS								
Argentina	N	–	0.5	0.5	N	–	0.5	0.5
Belize	R	0.0	–	0.0		–	–	0.0
Canada	R	0.0	–	0.0		–	–	0.0
	N	0.5	–	0.5	N	0.5	–	0.5
Chile	R	0.0	–	0.0		–	–	0.0
Costa Rica	R	0.0	–	0.0		–	–	0.0
	F	0.5	–	0.5	F	0.5	–	0.5
Dominican Republic	O	2.0	4.0	6.0		–	–	0.0
Guatemala	F	(1.0)	(1.0)	(2.0)		–	–	0.0
Haiti	O	2.0	2.0	4.0		–	–	0.0
Honduras	N	–	0.5	0.5	N	–	0.5	0.5
	T	–	1.0	1.0	D	(0.5)	(2.0)	(2.5)
Nicaragua	T	–	4.0	4.0	D	(0.5)	(5.0)	(5.5)
United States	N	0.5	0.5	1.0	N	0.5	0.5	1.0
Venezuela	N	0.5	1.0	1.5	N	0.5	0.5	1.0
Sub–Total (4)		**5.0**	**12.5**	**17.5**		**1.0**	**(5.0)**	**(4.0)**
5. SOUTH WEST ASIA, NORTH AFRICA & THE MIDDLE EAST								
Algeria	N	–	2.0	2.0		–	–	0.0
Egypt	R	0.0	0.0	0.0		–	–	0.0
	T	1.0	–	1.0		–	–	0.0
	N	–	1.3	1.3	N	–	0.7	0.7
Iran, Islamic Republic of	R	–	0.0	0.0		–	–	0.0
Iraq	N	0.5	–	0.5	D	–	(1.5)	(1.5)
	F	1.5	6.0	7.5		–	–	0.0
Jordan	N	–	0.5	0.5	N	–	0.5	0.5
	T	–	1.0	1.0		–	–	0.0
	D	(0.4)	–	(0.4)	D	(0.6)	–	(0.6)
Lebanon	R	0.0	–	0.0		–	–	0.0
Mauritania	N	1.0	2.9	3.9	N	–	2.1	2.1
Pakistan	R	0.0	0.0	0.0		–	–	0.0
	D	(2.6)	–	(2.6)	D	(0.4)	(2.0)	(2.4)
Saudi Arabia	R	–	–	0.0	D	(3.0)	–	(3.0)
	–	–	–	0.0	F	(3.0)	(6.0)	(9.0)
Syrian Arab Republic	R	0.0	–	0.0		–	–	0.0
Yemen	N	4.0	11.3	15.3	D	(1.5)	(6.0)	(7.5)
		–	–	0.0	N	–	0.7	0.7
Sub–Total (5)		**5.0**	**25.0**	**30.0**		**(8.5)**	**(11.5)**	**(20.0)**

By location	Changes */	over initial 1993			Changes */	over revised 1993		
		P/L	NO/GS	Total		P/L	NO/GS	Total
6. HEADQUARTERS								
High Commissioner's Office	M	(0.7)	–	(0.7)	M	(0.3)	–	(0.3)
International Protection	R	0.0	–	0.0		–	–	0.0
	N	2.0	–	2.0		–	–	0.0
	T	0.8	1.3	2.1		–	–	0.0
Regional Bureaux	N	0.5	1.6	2.1	N	0.5	0.5	1.0
	D	(1.0)	(1.3)	(2.3)	D	–	(0.8)	(0.8)
	F	–	2.0	2.0		–	–	0.0
External Relations	N	1.8	–	1.8	N	0.2	–	0.2
	F	1.0	–	1.0		–	–	0.0
	D	(1.0)	–	(1.0)		–	–	0.0
Controller & Management		–	–	0.0	R	0.0	–	0.0
Services	T	0.5	–	0.5		–	–	0.0
	N	3.5	–	3.5		–	–	0.0
		–	–	0.0	M	(0.3)	(0.2)	(0.5)
Programmes & Operational	R	0.0	–	0.0		–	–	0.0
Support	M	0.7	–	0.7	M	0.6	0.2	0.8
	T	0.5	–	0.5		–	–	
	N	6.6	7.6	14.2	N	0.2	0.4	0.6
	D	(1.0)	–	(1.0)		–	–	0.0
	F	1.0	–	1.0	F	(0.3)	–	(0.3)
Human Resources Management	R	0.0	–	0.0		–	–	0.0
	N	2.3	1.7	4.0	N	1.4	0.9	2.3
	F	1.0	–	1.0		–	–	0.0
Sub–Total (6)		**18.5**	**12.9**	**31.4**		**2.0**	**1.0**	**3.0**
		Revised 1993				Initial 1994		
Grand Total (1 – 6)		544.2	1,316.0	1,860.2		531.0	1,301.6	1,832.6
of which – PSA		237.5	420.5	658.0		233.1	402.5	635.6
– PPE		306.7	895.5	1,202.2		297.9	899.1	1,197.0
Analysis of Changes								
C		(3.4)	(13.4)	(16.8)		(6.2)	(21.7)	(27.9)
D		(16.6)	(12.6)	(29.2)		(17.0)	(49.9)	(66.9)
F		(9.5)	(10.5)	(20.0)		(11.8)	(17.0)	(28.8)
N		67.2	127.9	195.1		12.8	46.7	59.5
O		9.0	22.5	31.5		8.0	28.5	36.5
R		1.0	(1.0)	0.0		1.0	(1.0)	0.0
T		26.9	99.8	126.7				0.0
TOTAL		**74.6**	**212.7**	**287.3**		**(13.2)**	**(14.4)**	**(27.6)**

*/ C = Closure of office; D = Discontinuation of posts; F = Funding source changed; M = move to new Division; N = New post for additional activities; O = Opening of new office; R = reclassification; T = Time limited post extend

TABLE V.9

SPECIAL PROGRAMMES

Analysis of staffing levels (PSA/PPE) a/

as at 1 July 1993

(in work-years)

BY MAJOR PROGRAMMES	Actual 1992				Revised 1993				Initial 1994			
	P/L	NO	GS	Total	P/L	NO	GS	Total	P/L	NO	GS	Total
(i) Repatriation programmes												
Africa: Angola	7.3	–	9.4	16.7	9.8	–	28.9	38.7	1.0	–	3.0	4.0
Horn of Africa	25.6	3.7	64.4	93.7	30.3	3.4	76.3	110.0	20.7	1.5	44.3	66.5
Mozambique	5.8	2.0	18.4	26.2	47.0	16.6	104.9	168.5	66.2	30.0	134.2	230.4
South Africa	2.5	–	1.4	3.9	–	–	–	b/	–	–	–	b/
Asia: Cambodia	50.2	0.8	115.8	166.8	36.7	0.5	69.7	106.9	3.2	–	11.5	14.7
L. America: Guatemala	6.8	–	19.1	25.9	9.5	–	27.8	37.3	10.0	–	27.5	37.5
Various	9.5	–	17.0	26.5	4.3	–	13.2	17.5	1.0	1.0	6.5	8.5
SWANAME: Afghanistan	23.6	–	37.7	61.3	41.0	–	50.6	91.6	38.7	–	46.2	84.9
Western Sahara	–	1.0	2.0	3.0	–	1.0	2.0	3.0	–	1.0	2.0	3.0
(ii) Comprehensive Plan of Action – Indochinese Refugees	31.7	3.0	23.7	58.4	37.1	0.4	31.2	68.7	36.2	–	27.7	63.9
(iii) Education Account	–	–	–	–	–	–	–	–	–	–	–	–
(iv) Other Special Trust Funds												
Bangladesh	11.7	2.7	22.9	37.3	–	–	–	b/	–	–	–	b/
Sri Lanka	5.2	1.0	14.3	20.5	10.0	1.0	26.5	37.5	12.0	1.0	34.0	47.0
Armenia/Azerbaijan	–	–	–	0.0	3.0	2.5	10.0	15.5	–	–	–	b/
Former Yugoslavia	40.8	–	198.4	239.2	164.2	4.5	403.6	572.3	173.0	5.0	410.6	588.6
Cyprus Operation	2.0	–	7.0	9.0	2.0	–	7.0	9.0	2.0	–	7.0	9.0
Plan of Action relating to Gulf Crisis	21.9	0.6	43.9	66.4	4.0		12.0	16.0	6.5	1.0	17.5	25.0
Junior Professional Officers (JPO) */												
Various Other Trust Funds:												
– Emergency Officers	5.0	–	3.7	8.7	5.0	–	4.0	9.0	5.0	–	4.0	9.0
– Eligibility Officers in Australia	5.0	–	2.0	7.0	5.0	–	2.0	7.0	–	–	–	0.0
– Various other trust fund projects	7.8	–	7.0	14.8	7.4	–	8.5	15.9	2.8	–	7.4	10.2
– Support Posts c/	26.0	–	47.1	73.1	35.2	–	51.1	86.3	37.7	–	51.6	89.3
(v) Refugee Aid and Development												
Pakistan (World Bank III)	1.0	–	–	1.0	1.0	–	–	1.0	0.5	–	–	0.5
Latin America – various	2.0	–	3.0	5.0	1.5	–	3.0	4.5	1.0	–	2.5	3.5
TOTAL	291.4	14.8	658.2	964.4	454.0	29.9	932.3	1416.2	417.5	40.5	837.5	1295.5
*/ Junior Professional Officer (JPO)	92.3	–	–	92.3	74.9	–	–	74.9	12.4	–	–	12.4

NO = Professional National Officer

a/ Headquarters and Field posts

b/ requirements for 1993 and 1994 included in the General Programmes

c/ support posts related to more than one of the above Special Programmes

F. Summary of proposals requiring the formal approval of the Executive Committee

81. With regard to General Programmes, the Executive Committee is asked to:

(a) Approve the revised country and area programmes and the overall allocations of the 1993 General Programmes which remain at the already approved target of $ 413,658,000.

(b) Approve the country and area programmes and the overall allocations for the 1994 General Programmes amounting to $ 418,523,000 (including $ 25 million for the Emergency Fund and $ 20 million for the General Allocation for Voluntary Repatriation) as contained in document A/AC.96/808(Parts I-VI), and as included in column (8) of Summary Table 2 of this Overview.

(c) Authorize the High Commissioner to effect such adjustments in projects, country or area programmes and overall allocations, as may be required by changes affecting the refugee programmes for which they were planned, using the General Programmes Reserve where necessary, and to report such adjustments to the Executive Committee at its forty-fifth session in October 1994.

(d) Approve the transfer in 1994 of up to $ 300,000 from the Programme Reserve to the Fund for International Field Staff Housing and Basic Amenities.

SUMMARY TABLE 1 – UNHCR Expenditure in 1992 (all sources of funds)
by Regional Bureau/Country and main types of Assistance Activities
(in thousands of United States dollars)

Regional Bureau/Country or Area	Type of Assistance						Total
	Emergency Assistance	Care and Maintenance	Voluntary a/ Repatriation	Local Settlement	Resettlement	Progr.Support & Admin.	
1. AFRICA*/							
Angola	–	–	10,853.6	131.0	–	747.6	11,732.2
Botswana	–	252.2	6.9	274.4	8.3	265.3	807.2
Burundi	–	330.1	662.3	499.1	–	305.4	1,796.9
Cameroon	–	252.5	167.7	396.4	–	450.2	1,266.8
Central African Republic	–	1,312.6	35.6	116.2	1.9	–	1,466.3
Côte d'Ivoire	–	8,436.0	210.0	130.6	2.6	78.0	8,857.2
Djibouti	–	1,711.4	626.7	4.9	15.6	448.8	2,807.4
Ethiopia	600.0	28,986.9	16,239.5	1,065.0	152.6	1,248.5	48,292.5
Guinea	–	16,337.8	121.0	6.6	1.3	62.7	16,529.4
Kenya	2,500.0	58,957.0	1,895.6	749.3	257.8	1,010.7	65,370.4
Malawi	–	27,375.4	15.8	1.0	–	532.0	27,924.1
Mozambique	–	296.1	9,720.8	–	–	398.7	10,415.6
Rwanda	–	446.5	61.2	1,174.6	3.8	404.8	2,090.9
Senegal	–	844.4	–	2,597.5	208.5	989.0	4,639.4
Sierra Leone	–	1,298.0	612.3	155.1	–	–	2,065.4
Somalia	–	924.7	6,963.5	12.6	–	337.5	8,238.3
Sudan	–	3,617.8	2,697.4	5,278.5	59.9	2,313.8	13,967.3
Swaziland	–	1,321.3	0.3	332.7	1.5	353.4	2,009.2
Uganda	755.0	353.2	200.7	3,551.9	2.4	720.2	5,583.4
United Rep.of Tanzania	–	581.6	630.9	508.4	–	591.5	2,312.5
Zaire	–	2,364.6	2,631.3	2,326.0	26.4	1,443.2	8,791.6
Zambia	–	403.4	999.6	1,786.5	5.0	962.7	4,157.2
Zimbabwe	2,029.5	7,186.9	31.5	20.0	–	349.5	9,617.4
West Africa	2,947.7	2,328.4	1,512.1	404.6	36.3	273.4	7,502.6
Other countries in Africa	353.8	496.2	14,113.8	887.7	19.8	323.2	16,194.5
Sub–total (1)	9,186.0	166,415.0	71,010.1	22,410.8	803.7	14,610.1	284,435.7
2. ASIA AND OCEANIA							
Bangladesh	18,376.4	413.6	–	–	5.9	56.4	18,852.3
Cambodia	–	–	37,090.6	0.2	–	182.7	37,273.5
China	150.0	224.8	308.7	3,000.0	2.6	518.6	4,204.7
Hong Kong	–	17,124.5	6,233.0	–	640.2	543.1	24,540.8
Indonesia	–	3,516.0	851.4	4.9	126.7	509.3	5,008.4
Malaysia	–	4,117.8	498.4	791.2	385.9	617.4	6,410.7
Nepal	3,392.6	2,282.9	–	2.3	4.4	205.5	5,887.7
Philippines	–	2,333.9	225.6	382.7	8,795.7	387.4	12,125.2
Thailand	–	16,542.2	7,645.3	105.4	982.4	1,587.4	26,762.7
Viet Nam	–	0.0	14,688.1	250.7	85.9	412.5	15,437.2
Other countries in Asia	–	5,349.8	6,620.4	1,002.7	912.5	3,060.5	16,945.9
Australia and New Zealand	–	17.9	104.9	421.2	–	534.1	1,078.1
Sub–total (2)	21,919.0	51,823.4	74,266.4	5,961.2	11,942.1	8,614.9	174,527.0

*/ excluding North Africa which is included in 5 : South West Asia, North Africa and the Middle East

SUMMARY TABLE 1 (Cont.) – UNHCR Expenditure in 1992 (all sources of funds) by Regional Bureau/Country and main types of Assistance Activities

(in thousands of United States dollars)

Regional Bureau/Country or Area	Type of Assistance						Total
	Emergency Assistance	Care and Maintenance	Voluntary a/ Repatriation	Local Settlement	Resettlement	Progr.Support & Admin.	
3. EUROPE							
Armenia	1,400.9	–	–	–	–	–	1,400.9
Austria	–	332.0	9.5	204.8	43.2	522.0	1,111.6
Azerbaijan	1,078.0	–	–	–	–	–	1,078.0
Belgium	–	10.0	17.3	155.3	–	1,054.1	1,236.8
France	–	–	150.4	876.3	–	978.9	2,005.6
Germany, Federal Rep. of	–	–	–	1,505.3	–	1,340.4	2,845.7
Greece	–	1,602.0	6.8	62.7	32.3	107.5	1,811.3
Hungary	9,149.7	51.4	5.0	412.2	33.5	294.1	9,945.9
Italy	–	1,283.0	–	392.5	3.5	1,535.0	3,214.0
Russian Federation	–	573.6	8.3	–	1.2	85.8	668.9
Spain	–	–	59.2	452.6	2.7	620.9	1,135.4
Turkey	3,627.8	1,589.3	2,500.3	25.8	404.2	784.9	8,932.2
United Kingdom	–	–	100.0	410.6	–	819.9	1,330.5
Former Yugoslavia	294,442.0	1,400.0	15.3	4.9	263.4	393.1	296,518.6
Other countries – Eastern Europe	24.4	1,109.2	15.4	308.0	–	154.3	1,611.3
Other countries – Western Europe	–	98.9	11	1177.5	2.5	793.7	2,083.6
Sub–total (3)	309,722.8	8,049.4	2,898.6	5,988.5	786.5	9,484.6	336,930.4
4.AMERICAS							
Canada	–	5.0	25.7	421.5	–	538.9	991.1
Costa Rica	–	–	551.5	5,309.9	–	871.7	6,733.2
Guatemala	–	208.3	2,665.2	2.9	1.4	182.3	3,060.1
Mexico	–	3,129.1	555.8	4,932.3	5.8	1,290.3	9,913.3
Nicaragua	–	–	10,760.1	1.0	1.3	456.8	11,219.2
United States of America	–	–	21.7	836.4	74.7	896.8	1,832.6
Other countries	846.9	1,584.3	3,247.9	7,773.3	50.9	2,554.3	16,057.7
Sub–total (4)	846.9	4,926.7	17,831.0	19,277.3	134.0	6,791.1	49,807.0
5. SOUTH WEST ASIA, NORTH AFRICA & THE MIDDLE EAST							
Algeria	–	4,912.0	12.4	–	–	391.6	5,316.0
Cyprus	28.7	9,946.9	–	–	–	433.4	10,409.0
Egypt	303.3	507.9	6.0	335.2	35.2	537.0	1,724.6
Iran (Islamic Republic of)	1,002.1	649.2	4,236.9	15,273.6	79.8	669.9	21,911.5
Iraq	17,709.20	4,981.4	42.5	–	–	–	22,733.1
Mauritania	–	6,116.9	28.7	–	6.0	58.4	6,210.0
Pakistan	–	24,090.4	33,649.0	5.1	154.1	2,194.0	60,092.6
Yemen	3,793.8	2,834.5	92.9	1,350.3	–	40.4	8,111.8
Other countries in North Africa	–	259.2	131.3	93.1	–	–	483.6
Other countries in Western Asia	6,031.8	2,831.1	11,166.8	313.8	584.3	896.8	21,824.6
Sub–total (5)	28,868.9	57,129.5	49,366.4	17,371.1	859.4	5,221.5	158,816.7
6. OVERALL ALLOCATIONS							
Global and regional projects	7,049.0	17,699.4	13,224.9	4,707.5	146.9	45,713.5 b/	88,541.3
TOTAL (1–6)	377,592.6	306,043.4	228,597.4	75,716.4	14,672.6	90,435.7	1,093,058.1
of which : General Programmes	19,465.9	214,693.8	18,989.4	56,554.6	11,373.1	61,042.0	382,118.8
Special Programmes	358,126.7	91,349.6	209,608.0	19,161.8	3,299.5	8,219.7 b/	689,765.3
Regular Budget						21,174.0	21,174.0

a/ including assistance to returnees in countries of origin
b/ including Staff Housing Fund

SUMMARY TABLE 2

UNHCR VOLUNTARY FUNDS ACTIVITIES - GENERAL AND SPECIAL PROGRAMMES

EXPENDITURE BY REGIONAL BUREAU/COUNTRY OR AREA IN 1992 AND ESTIMATED EXPENDITURE/PROJECTIONS IN 1993/1994

[in thousands of US dollars]

REGIONAL BUREAU/ COUNTRY OR AREA	1992 EXPENDITURE			1993 ESTIMATES (REVISED)			1994 PROJECTIONS (INITIAL)		
	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. AFRICA									
Angola	3,140.7	8,591.5	11,732.2	99.8	6,094.4	6,194.2	98.8	465.2	564.0
Burundi	1,588.1	208.8	1,796.9	2,899.4	1,656.8	4,556.2	934.3	156.8	1,091.1
Cameroon	1,055.8	211.0	1,266.8	840.7	172.4	1,013.1	558.1	172.4	730.5
Central African Republic	1,385.2	81.1	1,466.3	2 250.3	73.7	2,324.0	2,065.8	73.7	2,139.5
Côte d'Ivoire	8,667.9	189.3	8,857.2	9,[illegible] 6.5	41.8	9,578.3	8,008.8	41.8	8,050.6
Djibouti	2,146.6	660.8	2,807.4	3 627.7	1,159.7	4,787.4	2,158.8	196.8	2,355.6
Eritrea	0.0	0.0	0.0	0.0	15,000.0	15,000.0	0.0	25,000.0	25,000.0
Ethiopia	24,862.7	23,429.8	48,292.5	18,910.4	33,023.7	51,934.1	14,783.9	7,536.5	22,320.4
Guinea	16,463.4	66.0	16,529.4	16,498.4	600.2	17,098.6	13,929.9	27.2	13,957.1
Kenya	43,592.8	21,777.6	65,370.4	34,659.2	43,331.4	77,990.6	32,267.6	22,439.1	54,706.7
Malawi	25,270.4	2,653.7	27,924.1	24,600.8	9,362.1	33,962.9	17,209.9	13,725.3	30,935.2
Mozambique	4,157.8	6,257.8	10,415.6	4,110.0	30,939.9	35,049.9	110.0	47,628.2	47,738.2
Rwanda	1,429.2	661.7	2,090.9	1,340.7	1,203.7	2,544.4	1,284.0	330.2	1,614.2
Senegal	4,099.4	540.0	4,639.4	3,264.1	359.0	3,623.1	2,956.0	359.0	3,315.0
Sierra Leone	1,911.2	154.2	2,065.4	872.6	2,336.3	3,208.9	814.6	2,036.3	2,850.9
Somalia	1,274.7	6,963.6	8,238.3	150.0	34,034.8	34,184.8	100.0	22,000.0	22,100.0
Sudan	9,999.0	3,968.3	13,967.3	10,550.5	5,202.4	15,752.9	8,943.4	775.1	9,718.5
Swaziland	1,905.7	103.5	2,009.2	1,767.8	1,623.6	3,391.4	1,023.9	749.3	1,773.2
Uganda	5,347.5	235.9	5,583.4	6,186.6	32.0	6,218.6	6,959.9	32.0	6,991.9
United Republic of Tanzania	2,194.1	118.4	2,312.5	2,820.5	521.3	3,341.8	1,386.3	957.8	2,344.1
Zaire	5,830.8	2,960.8	8,791.6	6,385.4	400.0	6,785.4	5,204.8	379.6	5,584.4
Zambia	2,866.6	1,290.6	4,157.2	2,317.3	1,412.5	3,729.8	1,591.2	1,063.3	2,654.5
Zimbabwe	7,488.2	2,129.2	9,617.4	4,373.2	4,289.7	8,662.9	3,059.3	4,652.1	7,711.4
West Africa	7,063.6	439.0	7,502.6	9,163.2	17,677.3	26,840.5	11,647.1	10,447.9	22,095.0
Other countries	3,195.6	13,806.1	17,001.7	5,164.5	2,421.6	7,586.1	2,916.8	7,500.4	10,417.2
Sub-total (1)	186,837.0	97,498.7	284,435.7	172,389.6	212,670.3	385,359.9	140,013.2	168,746.0	308,759.2

SUMMARY TABLE 2

UNHCR VOLUNTARY FUNDS ACTIVITIES - GENERAL AND SPECIAL PROGRAMMES

EXPENDITURE BY REGIONAL BUREAU/COUNTRY OR AREA IN 1992 AND ESTIMATED EXPENDITURE/PROJECTIONS IN 1993/1994

[in thousands of US dollars]

REGIONAL BUREAU/ COUNTRY OR AREA	1992 EXPENDITURE			1993 ESTIMATES (REVISED)			1994 PROJECTIONS (INITIAL)		
	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2. ASIA AND OCEANIA									
Bangladesh	121.7	18,730.6	18,852.3	18,709.1	1,064.2	19,773.3	16,906.4	64.2	16,970.6
Cambodia	0.2	37,273.3	37,273.5	0.0	24,744.1	24,744.1	0.0	527.7	527.7
China	3,779.8	424.9	4,204.7	2,658.1	477.5	3,135.6	2,039.6	105.1	2,144.7
Hong Kong	5,309.6	19,231.1	24,540.7	3,961.6	36,181.0	40,142.6	3,038.0	26,057.2	29,095.2
Indonesia	805.3	4,202.1	5,008.4	398.1	2,718.3	3,116.4	344.7	1,139.7	1,484.4
Malaysia	2,388.9	4,021.8	6,410.7	982.8	2,401.8	3,384.6	499.5	1,881.4	2,380.9
Nepal	5,855.3	32.4	5,887.7	8,147.3	0.0	8,147.3	6,197.8	0.0	6,197.8
Philippines	6,921.3	5,203.9	12,125.2	4,815.5	4,111.1	8,926.6	1,825.0	5,554.4	7,379.4
Thailand	13,669.0	13,093.7	26,762.7	10,133.5	8,174.1	18,307.6	8,921.1	4,423.1	13,344.2
Viet Nam	712.8	14,724.4	15,437.2	150.0	15,199.3	15,349.3	119.2	13,801.9	13,921.1
Other countries	9,379.9	7,504.7	16,884.6	10,479.5	21,366.2	31,847.7	9,168.2	22,766.1	31,934.3
Australia and New Zealand	678.1	461.2	1,139.3	784.9	533.1	1,318.0	794.1	25.3	819.4
Sub-total (2)	49,622.9	124,904.1	174,527.0	61,210.4	116,992.7	178,173.1	49,853.6	76,346.1	126,199.7
3. EUROPE									
Armenia	900.9	500.0	1,400.9	0.0	6,419.8	6,419.8	3,552.1	0.0	3,552.1
Austria	1,111.6	0.0	1,111.6	917.9	0.0	917.9	946.5	0.0	946.5
Azerbaijan	578.0	500.0	1,078.0	816.5	5,888.1	6,704.6	3,519.4	0.0	3,519.4
Belgium	1,083.0	153.8	1,236.8	1,201.9	154.8	1,356.7	1,143.2	0.0	1,143.2
France	1,959.0	46.6	2,005.6	1,930.9	0.0	1,930.9	1,882.7	0.0	1,882.7
Germany, Fed.Rep.of	2,040.4	805.3	2,845.7	2,410.9	93.1	2,504.0	2,390.6	94.5	2,485.1
Greece	1,811.3	0.0	1,811.3	1,741.8	0.0	1,741.8	1,738.7	0.0	1,738.7
Hungary	712.3	9,233.6	9,945.9	501.5	5,175.1	5,676.6	466.2	478.0	944.2
Italy	3,160.4	53.6	3,214.0	2,382.0	118.2	2,500.2	2,211.8	3.2	2,215.0
Russia	583.1	85.8	668.9	3,377.3	19.8	3,397.1	4,261.1	19.8	4,280.9
Spain	884.0	251.4	1,135.4	868.1	0.0	868.1	837.8	0.0	837.8
Turkey	3,036.0	5,896.2	8,932.2	2,522.4	3,318.2	5,840.6	2,417.0	163.3	2,580.3
United Kingdom	1,330.3	0.3	1,330.6	1,465.7	16.0	1,481.7	1,409.2	0.0	1,409.2
Former Yugoslavia	2,072.6	294,446.0	296,518.6	642.7	412,593.1	413,235.8	611.3	6,913.6	7,524.9
Other countries - Eastern Europe	1,362.6	248.7	1,611.3	3,514.4	4,820.6	8,335.0	3,169.6	2,180.9	5,350.5
Other countries - Western Europe	2,083.8	0.0	2,083.8	2,450.3	0.0	2,450.3	2,567.5	0.0	2,567.5
Sub-total (3)	24,709.3	312,221.3	336,930.6	28,744.3	438,616.8	465,361.1	33,124.7	9,853.3	42,978.0

SUMMARY TABLE 2

UNHCR VOLUNTARY FUNDS ACTIVITIES - GENERAL AND SPECIAL PROGRAMMES

EXPENDITURE BY REGIONAL BUREAU/COUNTRY OR AREA IN 1992 AND ESTIMATED EXPENDITURE/PROJECTIONS IN 1993/1994

[in thousands of US dollars]

REGIONAL BUREAU/ COUNTRY OR AREA	1992 EXPENDITURE			1993 ESTIMATES (REVISED)			1994 PROJECTIONS (INITIAL)		
	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
4. THE AMERICAS									
Belize	1,599.4	947.0	2,546.4	1,111.9	1,601.8	2,713.7	1,054.1	1,601.8	2,655.9
Canada	989.9	1.2	991.1	1,029.8	0.0	1,029.8	1,116.2		1,116.2
Costa Rica	2,674.1	4,059.1	6,733.2	2,764.6	2,413.0	5,177.6	1,795.5	418.5	2,214.0
Guatemala	316.3	2,743.8	3,060.1	691.1	5,878.7	6,569.8	104.2	7,390.6	7,494.8
Mexico	7,782.2	2,131.1	9,913.3	6,800.9	6,089.1	12,890.0	5,744.7	5,980.6	11,725.3
United States of America	1,736.7	95.9	1,832.6	2,164.6	85.2	2,249.8	2,021.3	0.0	2,021.3
Other countries in Central America	2,645.7	14,155.3	16,801.0	1,842.3	2,831.3	4,673.6	1,481.4	2,047.8	3,529.2
Other countries in Northern South America & Caribbean	3,325.3	1,609.8	4,935.1	3,666.1	938.1	4,604.2	2,745.9	146.7	2,892.6
Other countries in Southern South America	2,610.2	384.0	2,994.2	3,517.0	321.9	3,838.9	3,390.9	280.2	3,671.1
Sub - total (4)	23,679.8	26,127.2	49,807.0	23,588.3	20,159.1	43,747.4	19,454.2	17,866.2	37,320.4
5. SOUTH WEST ASIA, NORTH AFRICA & THE MIDDLE EAST									
Algeria	3,839.8	1,480.2	5,316.0	4,672.2	34,559.7	39,231.9	5,602.6	10,059.7	15,662.3
Cyprus	60.3	10,348.7	10,409.0	67.2	9,930.7	9,997.9	67.2	9,930.7	9,997.9
Egypt	1,208.1	516.5	1,724.6	1,998.8	213.0	2,211.8	1,949.7	209.0	2,158.7
Iran (Islamic Republic of)	14,258.1	7,653.4	21,911.5	12,500.4	25,040.7	37,541.1	13,166.5	15,000.0	28,166.5
Iraq	423.2	22,309.9	22,733.1	2,140.9	991.2	3,132.1	2,191.5	473.6	2,665.1
Pakistan	25,926.8	34,165.8	60,092.6	19,564.7	28,838.2	48,402.9	16,548.1	22,746.9	39,295.0
Mauritania	4,977.3	1,232.7	6,210.0	4,305.1	81.8	4,386.9	4,737.5	81.8	4,819.3
Yemen	7,074.7	1,037.1	8,111.8	3,513.0	0.0	3,513.0	2,161.3	0.0	2,161.3
North Africa	904.8	262.9	1,167.7	1,237.2	204.9	1,442.1	865.8	195.6	1,061.4
Other countries in Central and Western Asia	1,952.3	19,248.1	21,200.4	9,954.7	37,887.3	47,842.0	3,285.9	20,833.6	24,119.5
Sub - total (5)	60,621.4	98,195.3	158,816.7	59,954.2	137,747.5	197,701.7	50,576.1	79,530.9	130,107.0

SUMMARY TABLE 2

UNHCR VOLUNTARY FUNDS ACTIVITIES - GENERAL AND SPECIAL PROGRAMMES

EXPENDITURE BY REGIONAL BUREAU/COUNTRY OR AREA IN 1992 AND ESTIMATED EXPENDITURE/PROJECTIONS IN 1993/1994

[in thousands of US dollars]

REGIONAL BUREAU/ COUNTRY OR AREA	1992 EXPENDITURE			1993 ESTIMATES (REVISED)			1994 PROJECTIONS (INITIAL)		
	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6. OVERALL ALLOCATIONS									
Emergency assistance	556.2	-	556.2	1,281.4	-	1,281.4	348.5	-	348.5
Care and maintenance	10,634.7	-	10,634.7	12,532.4	-	12,532.4	16,477.5	-	16,477.5
Voluntary repatriation	35.1	-	35.1	760.0	-	760.0	716.0	-	716.0
Local settlement	2,220.5	-	2,220.5	4,755.5	-	4,755.5	4,226.6	-	4,226.6
Resettlement	146.9	-	146.9	1,310.8	-	1,310.8	1,041.9	-	1,041.9
Various global/regional projects	0.0	29,234.4	29,234.4	0.0	51,770.4	51,770.4	0.0	45,779.8	45,779.8
Programme Support & Admin.	22,955.0	1,095.3	24,050.3	20,053.2	1,057.0	21,110.2	23,734.1	1,075.1	24,809.2
Sub-total (6)	36,548.4	30,329.7	66,878.1	40,693.3	52,827.4	93,520.7	46,544.6	46,854.9	93,399.5
TOTAL (1-6)	382,118.8	689,276.3	1,071,395.1	384,560.1	979,283.8	1,363,863.9	339,566.4	399,197.4	738,763.8
General Allocation for Voluntary Repatriation	-	-	-	5,436.5 a/	-	5,436.5	20,000.0	-	20,000.0 b/
Programme Reserve	-	-	-	11,567.8 d/	-	11,567.8	33,956.6	-	33,956.6 b/
Emergency Fund	-	-	-	12,073.6 d/	-	12,073.6	25,000.0	-	25,000.0 b/
GRAND TOTAL	382,118.8	689,276.3	1,071,395.1	413,658.0	979,283.8	1,392,941.8	418,523.0	399,197.4	817,720.4

a/ Represents unallocated balance as at 31.05.93; allocations made between 01.01.93 - 31.05.93 totalling $ 14,563,500 are shown above in the relevant Countries / Regions under General Programmes.

b/ Not yet allocated to specific Countries/Regions.

c/ Actual expenditure is included above in the relevant Countries/Regions.

d/ Initially $ 33,513,800 for Programme Reserve and $ 25,000,000 for Emergency Fund; allocations made during 01.01.93 - 31.05.93 are included above in the relevant regions under General Programmes; amounts shown here thus represent balances available for meeting contingencies for the remainder of the year.

SUMMARY TABLE 2

UNHCR VOLUNTARY FUNDS ACTIVITIES – GENERAL AND SPECIAL PROGRAMMES

EXPENDITURE BY REGIONAL BUREAU/COUNTRY OR AREA IN 1992 AND ESTIMATED EXPENDITURE/PROJECTIONS IN 1993/1994

[in thousands of US dollars]

REGIONAL BUREAU/ COUNTRY OR AREA	1992 EXPENDITURE			1993 ESTIMATES (REVISED)			1994 PROJECTIONS (INITIAL)		
	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL	GENERAL PROGRAMMES	SPECIAL PROGRAMMES	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONSOLIDATION									
AFRICA	186,937.0	97,498.7	284,435.7	172,389.6	212,970.3	385,359.9	140,013.2	168,746.0	308,759.2
ASIA & OCEANIA	49,622.9	124,904.1	174,527.0	61,210.4	116,962.7	178,173.1	49,853.6	76,346.1	126,199.7
EUROPE	24,709.3	312,221.3	336,930.6	26,744.3	438,616.8	465,361.1	33,124.7	9,853.3	42,978.0
LATIN AMERICA	23,679.8	26,127.2	49,807.0	23,588.3	20,159.1	43,747.4	19,454.2	17,866.2	37,320.4
SOUTH WEST ASIA	60,621.4	98,195.3	158,816.7	59,954.2	137,747.5	197,701.7	50,576.1	79,530.9	130,107.0
SUB – TOTAL FIELD	345,570.4	658,946.6	1,004,517.0	343,886.8	926,456.4	1,270,343.2	293,021.8	352,342.5	645,364.3
OVERALL ALLOCATIONS	36,548.4	30,329.7	66,878.1	40,693.3	52,827.4	93,520.7	46,544.6	46,854.9	93,399.5
GRAND TOTAL	382,118.8	689,276.3	1,071,395.1	384,580.1	979,283.8	1,363,863.9	339,566.4	399,197.4	738,763.8

SUMMARY TABLE 3
UNHCR GENERAL PROGRAMMES
Analysis by Regional Bureau/area and types of activities
[in thousands of United States dollars]

REGIONAL BUREAU/AREA	EMERGENCY ASSISTANCE			CARE AND MAINTENANCE			VOLUNTARY REPATRIATION			LOCAL SETTLEMENT			PROMOTION OF RESETTLEMENT			TOTAL		
	1992 (actual)	1993 (est.)	1994 (est.)	1992 (actual)	1993 (est.)	1994 (est.)	1992 (actual)	1993 (est.)	1994 (est.)	1992 (actual)	1993 (est.)	1994 (est.)	1992 (actual)	1993 (est.)	1994 (est.)	1992 (actual)	1993 (est.)	1994 (est.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
AFRICA	8,702.0	5,173.5	0.0	131,309.6	110,257.9	92,595.8	14,086.7	13,469.6	7,684.2	19,409.5	32,637.6	29,267.9	803.6	742.1	767.6	174,313.4	162,280.7	130,335.5
ASIA AND OCEANIA	3,542.6	0.0	0.0	24,112.2	44,321.4	37,518.8	350.8	556.4	825.4	5,450.2	3,302.3	2,684.7	8,915.3	7,072.1	3,193.3	42,371.1	55,254.2	44,222.2
EUROPE	2,024.3	816.5	0.0	8,049.4	10,849.3	17,726.6	396.5	250.0	250.0	5,004.5	5,766.2	6,566.6	788.4	447.3	413.0	16,263.1	18,131.3	24,960.2
THE AMERICAS	847.0	306.4	0.0	4,106.8	3,905.9	3,501.6	3,857.2	3,635.4	2,196.2	9,268.3	9,470.0	7,363.0	134.0	213.1	295.1	18,213.3	17,530.8	13,355.9
SOUTH WEST ASIA, NORTH AFRICA AND THE MIDDLE EAST	3,793.8	5,766.3	0.0	36,481.8	37,568.0	33,563.9	258.8	599.1	671.1	15,201.5	12,354.6	12,782.5	586.6	279.0	271.4	56,322.5	56,569.0	47,288.9
GLOBAL & REGIONAL PROJECTS	556.2	1,261.4	346.5	10,634.7	12,532.4	16,477.5	35.1	760.0	716.0	2,220.5	4,755.5	4,226.6	146.9	1,310.6	1,041.9	13,593.4	20,640.1	22,810.5
TOTAL	19,465.9	13,346.1	346.5	214,694.5	219,434.9	201,386.2	18,989.1	19,272.5	12,342.9	56,554.5	68,286.2	62,893.3	11,372.8	10,064.4	5,982.3	321,076.8	330,406.1 a/	282,953.2 b/

a/ Excludes the unallocated balances as at 31 May 1993 of the Emergency Fund and the Programme Reserve

b/ Excluding the Emergency Fund and Programme Reserve

SUMMARY TABLE 4

1993 – 1994 GENERAL PROGRAMMES (GP)
(Global analysis by budget sectors – in thousands of US Dollars)

Sector	1993 (Initial) Approved EXCOM Allocation a/		1993 (Revised) Allocation submitted to EXCOM		1994 (Initial) Allocation submitted to EXCOM	
	US$	%	US$	%	US$	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Food	14,252.9	4.25%	11,310.7	3.04%	6,597.4	1.94%
B. Transport	29,972.8 b/	8.94%	38,309.0 b/	10.31%	36,935.8 b/	10.88%
C. Domestic Needs	28,486.9	8.50%	35,853.8	9.64%	33,200.0	9.78%
D. Water	16,154.9	4.82%	19,551.6	5.26%	13,544.8	3.99%
E. Sanitation	6,606.5	1.97%	7,701.4	2.07%	7,410.7	2.18%
F. Health	31,323.1	9.35%	37,722.8	10.15%	31,928.4	9.40%
G. Shelter	13,929.6	4.16%	18,364.5	4.94%	13,812.6	4.07%
H. Community Services	7,473.7	2.23%	8,052.1	2.17%	8,471.8	2.49%
I. Education	21,784.7	6.50%	22,372.7	6.02%	20,224.7	5.96%
J. Crop Production	3,926.8	1.17%	6,858.1	1.84%	4,744.1	1.40%
K. Livestock	796.3	0.24%	617.9	0.17%	1,068.3	0.31%
L. Fisheries	26.1	0.01%	37.3	0.01%	31.5	0.01%
M. Forestry	1,836.2	0.55%	1,632.2	0.44%	3,170.2	0.93%
N. Income Generation	5,147.7	1.54%	5,405.3	1.45%	5,615.6	1.65%
O. Legal Assistance	8,486.9	2.53%	10,662.9	2.87%	8,799.9	2.59%
P. Agency Op. Support	19,760.3	5.90%	31,858.9	8.57%	25,587.9	7.54%
Increase EXCOM December 1992	22,000.0	6.56%				
Q. Project Personnel (PPE) c/	49,810.2	14.86%	61,258.6	16.48%	61,809.6	18.20% c/
R. Prog. Support & Admin. (PSA) c/	53,368.7	15.92%	54,174.0	14.57%	56,613.2	16.67% c/
Total Programmed Activities	**335,144.2**	**100.00%**	**371,743.7**	**100.00%**	**339,566.4**	**100.00%**
General Alloc. for Vol. Repatriation	20,000.0		5,346.5		20,000.0	
Programme Reserve	33,513.8		11,567.8		33,956.6	
Total Annual Programme	**388,658.0**		**388,658.0**		**393,523.0**	
Emergency Fund	25,000.0		25,000.0		25,000.0	
Total General Programmes	**413,658.0**		**413,658.0**		**418,523.0**	

a/ Including increases approved at the 17 December 1992 meeting of the Executive Committee (document A/AC.96/806 refers).
b/ Not including ITSH costs expected to be met through WFP.
c/ Including costs of UNHCR's statutory protection function; percentages for PSA/PPE as a function of the total are likely to move downwards with further activities funded from the Programme Reserve, the General Allocation for Voluntary Repatriation and the Emergency Fund.

SUMMARY TABLE 5

STAFFING REQUIREMENTS IN THE FIELD AND AT HEADQUARTERS
SUMMARY (IN WORK-YEARS)

SUMMARY FIELD/HEADQUARTERS		1993 REVISED												1994 INITIAL												Increase (Decrease) over total (excl. JPO)
		USG ASG	D2 L7	D1 L6	P5 L5	P4 L4	P3 L3	P2 L2	s/Tot	NO	GS	TOT all	JPO	USG ASG	D2 L7	D1 L6	P5 L5	P4 L4	P3 L3	P2 L2	s/Tot	NO	GS	TOT all	JPO	
AFRICA	PSA-GP/EP	–	3.0	4.0	13.0	16.0	16.5	3.0	55.5	1.0	156.7	213.2	–	–	3.0	4.0	13.0	15.5	17.0	3.0	55.5	1.0	151.0	207.5	–	
	SP/TP	–	–	–	–	–	–	–	0.0	–	–	0.0	20.4	–	–	–	–	–	–	–	0.0	–	–	0.0	3.9	
	PPE-GP/TP	–	–	3.0	8.8	30.9	75.9	19.7	138.3	30.2	435.7	604.2	–	–	–	3.0	10.0	30.7	66.5	20.5	130.7	23.0	427.0	580.7	–	
	SP/TP	–	–	–	6.9	12.2	44.5	8.1	71.7	20.0	185.8	277.5	–	–	–	–	6.0	13.5	45.1	9.0	73.6	31.5	158.0	263.1	–	
	Total	0.0	3.0	7.0	28.7	59.1	136.9	30.8	265.5	51.2	778.2	1094.9	20.4	0.0	3.0	7.0	29.0	59.7	128.6	32.5	259.8	55.5	736.0	1051.3	3.9	(43.6)
ASIA AND OCEANIA	PSA-GP/EP	–	1.0	3.0	8.0	8.5	4.0	1.0	25.5	3.5	43.0	72.0	–	–	1.0	3.0	8.0	7.5	3.0	1.0	23.5	4.0	41.0	68.5	–	
	SP/TP	–	–	–	–	–	–	–	0.0	–	–	0.0	14.9	–	–	–	–	–	–	–	0.0	–	–	0.0	2.4	
	PPE-GP/TP	–	–	2.0	2.0	5.9	28.3	1.0	39.2	18.8	130.4	188.4	–	–	–	2.0	2.0	5.0	26.5	1.0	36.5	19.0	131.0	186.5	–	
	SP/TP	–	–	–	5.0	16.7	39.5	18.2	79.4	1.9	113.3	194.6	–	–	–	–	3.3	11.3	21.0	9.7	45.3	1.0	59.5	105.8	–	
	Total	0.0	1.0	5.0	15.0	31.1	71.8	20.2	144.1	24.2	286.7	455.0	14.9	0.0	1.0	5.0	13.3	23.8	50.5	11.7	105.3	24.0	231.5	360.8	2.4	(94.2)
EUROPE	PSA-GP/EP	–	–	8.0	3.0	10.2	10.5	6.5	38.2	0.1	51.2	89.5	–	–	–	8.0	3.0	11.0	10.0	4.1	36.1	–	45.5	81.6	–	
	SP/TP	–	–	–	–	–	–	0.1	0.1	–	–	0.1	9.8	–	–	–	–	–	–	0.0	0.0	–	–	0.0	1.4	
	PPE-GP/TP	–	–	1.0	–	7.3	15.5	3.0	26.8	3.0	47.8	77.6	–	–	–	1.0	2.0	8.0	20.5	2.0	33.5	9.0	71.0	113.5	–	
	SP/TP	–	1.0	3.4	4.2	28.4	90.6	17.6	145.2	7.0	384.3	536.5	–	–	1.0	4.0	3.0	31.0	90.0	19.0	148.0	5.0	379.5	532.5	–	
	Total	0.0	1.0	12.4	7.2	45.9	116.6	27.2	210.3	10.1	483.3	703.7	9.8	0.0	1.0	13.0	8.0	50.0	120.5	25.1	217.6	14.0	496.0	727.6	1.4	23.9
THE AMERICAS	PSA-GP/EP	–	2.0	5.0	1.5	10.0	5.0	2.5	26.0	2.0	43.5	71.5	–	–	2.0	5.0	2.0	9.0	6.0	2.0	26.0	2.0	38.0	66.0	–	
	SP/TP	–	–	–	–	–	–	–	0.0	–	–	0.0	15.1	–	–	–	–	–	–	–	0.0	–	–	0.0	3.0	
	PPE-GP/TP	–	–	–	1.0	6.5	7.5	3.0	18.0	1.5	28.0	47.5	–	–	–	–	1.0	7.0	8.0	3.0	19.0	2.0	28.0	49.0	–	
	SP/TP	–	–	–	2.2	2.7	10.5	1.0	16.4	–	38.8	55.2	–	–	–	–	1.0	1.0	8.5	–	10.5	1.0	32.0	43.5	–	
	Total	0.0	2.0	5.0	4.7	19.2	23.0	6.5	60.4	3.5	110.3	174.2	15.1	0.0	2.0	5.0	4.0	17.0	22.5	5.0	55.5	5.0	98.0	158.5	3.0	(15.7)

SUMMARY TABLE 5 (cont.)

		1993 REVISED												1994 INITIAL										Increase (Decrease) over total (excl. JPO)
		USG ASG	D2 L7	D1 L6	P5 L5	P4 L4	P3 L3	P2 L2	s/Tot	NO	GS	TOT all	JPO	USG ASG	D2 L7	D1 L6	P5 L5	P4 L4	P3 L3	P2 L2	s/Tot	NO	GS	TOT all	JPO	
SOUTH W. ASIA	PSA-GP/EP	–	1.0	2.0	5.8	6.4	5.0	–	20.2	2.6	31.4	54.2	–	–	1.0	2.0	6.0	6.0	5.0	–	20.0	3.0	31.0	54.0	–	
	SP/TP	–	–	–	–	1.0	–	1.0	2.0	–	6.0	8.0	7.4	–	–	–	–	1.0	–	1.0	2.0	–	6.0	8.0	1.2	
NORTH AFRICA & MIDDLE EAST	PPE-GP/TP	–	–	2.0	4.0	11.2	20.0	2.6	39.8	18.0	138.0	195.8	–	–	–	1.0	3.0	9.5	16.0	2.0	31.5	17.0	127.5	176.0	–	
	SP/TP	–	–	1.0	5.0	5.0	26.0	2.9	39.9	1.0	59.0	99.9	–	–	–	2.0	6.0	4.5	25.5	0.5	38.5	2.0	60.5	101.0	–	
	Total	0.0	1.0	5.0	14.8	23.6	51.0	6.5	101.9	21.6	234.4	357.9	7.4	0.0	1.0	5.0	15.0	21.0	46.5	3.5	92.0	22.0	225.0	339.0	1.2	(18.9)
TOTAL FIELD	PSA-GP/EP	0.0	7.0	22.0	31.3	51.1	41.0	13.0	165.4	9.2	325.8	500.4	0.0	0.0	7.0	22.0	32.0	49.0	41.0	10.1	161.1	10.0	306.5	477.6	–	
	SP/TP	0.0	0.0	0.0	0.0	1.0	0.0	1.1	2.1	–	6.0	8.1	67.6	0.0	0.0	0.0	0.0	1.0	0.0	1.0	2.0	–	6.0	8.0	11.9	
	PPE-GP/TP	0.0	0.0	8.0	15.8	61.8	147.2	29.3	262.1	71.5	779.9	1,113.5	0.0	0.0	0.0	7.0	18.0	60.2	137.5	28.5	251.2	70.0	784.5	1,105.7	–	
	SP/TP	0.0	1.0	4.4	23.3	65.0	211.1	47.8	352.6	29.9	781.2	1,163.7	0.0	0.0	1.0	6.0	19.3	61.3	190.1	38.2	315.9	40.5	689.5	1,045.9	–	
	Total	0.0	8.0	34.4	70.4	178.9	399.3	91.2	782.2	110.6	1,892.9	2,785.7	67.6	0.0	8.0	35.0	69.3	171.5	368.6	77.8	730.2	120.5	1,786.5	2,637.2	11.9	(148.5)
TOTAL HEADQUARTERS	RB/EP	2.0	2.0	10.0	19.0	14.0	27.0	15.0	89.0	–	155.0	244.0	–	2.0	2.0	10.0	19.0	14.0	27.0	15.0	89.0	–	155.0	244.0	–	
	PSA-GP/EP	–	7.0	2.0	14.0	29.6	19.5	–	72.1	–	85.5	157.6	–	–	7.0	2.0	15.0	29.0	19.0	–	72.0	–	86.0	158.0	–	
	SP/TP	–	–	–	–	–	–	–	0.0	–	6.7	6.7	7.3	–	–	–	–	–	–	–	0.0	–	7.0	7.0	0.5	
	PPE-GP/TP	–	–	–	10.0	18.3	12.4	3.9	44.6	–	44.1	88.7	–	–	–	–	10.0	20.0	13.7	3.0	46.7	–	44.6	91.3	–	
	SP/TP	–	–	4.0	9.7	7.6	35.9	12.1	99.3	–	138.4	237.7	–	–	–	2.9	4.7	41.2	36.3	14.5	99.6	–	135.0	234.6	–	
	Total	2.0	9.0	16.0	52.7	99.5	94.8	31.0	305.0	0.0	429.7	734.7	7.3	2.0	9.0	14.9	48.7	104.2	96.0	32.5	307.3	0.0	427.6	734.9	0.5	0.2
TOTAL	RB/EP	2.0	2.0	10.0	19.0	14.0	27.0	15.0	89.0	0.0	155.0	244.0	0.0	2.0	2.0	10.0	19.0	14.0	27.0	15.0	89.0	0.0	155.0	244.0	0.0	
	PSA-GP/EP	0.0	14.0	24.0	45.3	80.7	60.5	13.0	237.5	9.2	411.3	658.0	0.0	0.0	14.0	24.0	47.0	78.0	60.0	10.1	233.1	10.0	392.5	635.6	0.0	
	SP/TP	0.0	0.0	0.0	0.0	1.0	0.0	1.1	2.1	0.0	12.7	14.8	74.9	0.0	0.0	0.0	0.0	1.0	0.0	1.0	2.0	0.0	13.0	15.0	12.4	
	PPE-GP/TP	0.0	0.0	8.0	25.8	80.1	159.6	33.2	306.7	71.5	824.0	1,202.2	0.0	0.0	0.0	7.0	28.0	80.2	151.2	31.5	297.9	70.0	829.1	1,197.0	0.0	
	SP/TP	0.0	1.0	8.4	33.0	102.6	247.0	59.9	451.9	29.9	919.6	1,401.4	0.0	0.0	1.0	8.9	24.0	102.5	226.4	52.7	415.5	40.5	824.5	1,280.5	0.0	
GRAND TOTAL		2.0	17.0	50.4	123.1	278.4	494.1	122.2	1087.2	110.6	2322.6	3520.4	74.9	2.0	17.0	49.9	118.0	275.7	464.6	110.3	1037.5	120.5	2,214.1	3,372.1	12.4	(148.3)

RB = UN Regular Budget; GP = General Programmes; SP = Special Programmes
EP = Established post; TP = Temporary post
JPO = Junior Professional Officer; NO = National Professional Officer; GS = General Service Staff

SUMMARY TABLE 6

PROGRAMME SUPPORT & ADMINISTRATIVE EXPENDITURE (PSA) AND PROJECT PERSONNEL EXPENDITURE (PPE) FOR THE 1994 INITIAL BUDGET

By Regional Bureau/country or area and object of expenditure

(in thousands of United States dollars)

REGIONAL BUREAU COUNTRY or AREA	Source of Funds	Category of Support Costs			Objects of expenditure						Variation over 1993 /Rev. + (−)
		PSA	PPE	Total	Staff Costs	Travel	Contract Services	Operating Expenses	Supplies & Materials	Others	
I. AFRICA	GP	9,678	21,234	30,912	22,948	1,562	62	3,985	942	1,413	(3,844)
	SP	1,362	15,576	16,938	11,199	1,880	0	2,547	531	781	(3,326)
II. ASIA & OCEANIA	GP	5,651	7,314	12,965	10,365	496	216	1,420	252	216	(955)
	SP	856	7,398	8,254	6,047	704	0	1,160	200	143	(7,160)
III. EUROPE	GP	8,165	4,923	13,088	9,490	613	382	2,115	310	178	358
	SP	603	7,502	8,105	3,022	908	23	3,029	673	450	(21,876)
IV. THE AMERICAS	GP	6,098	3,785	9,883	6,590	828	94	1,906	151	314	(326)
	SP	886	2,329	3,215	2,242	352	4	476	97	44	(1,010)
V. S.W ASIA, N.AFR. & THE MIDDLE EAST	GP	3,287	7,513	10,800	8,368	543	27	1,496	231	135	(5,044)
	SP	898	8,712	9,610	6,717	1,007	0	1,400	218	268	(1,214)
Sub−Total Field	GP	32,879	44,769	77,648	57,761	4,042	781	10,922	1,886	2,256	(9,811)
	SP	4,605	41,517	46,122	29,227	4,851	27	8,612	1,719	1,686	(34,586)
VI.OVERALL HEADQUARTERS	RB	21,022	0	21,022	21,022	0	0	0	0	0	(331)
	GP	23,734	18,003	41,737	23,504	2,439	1,814	4,638	966	8,376	6,950
	SP	1,075	29,010	30,085	19,515	2,426	656	2,229	392	4,867	(6,421)
1994 INITIAL ESTIMATES	TOTAL	83,315	133,299	216,614	151,029	13,758	3,278	26,401	4,963	17,185	(44,199)
1993 REVISED ESTIMATES											
FIELD	GP	34,121	53,338	87,459	63,121	5,186	779	11,839	2,098	4,435	–
	SP	4,624	76,085	80,709	54,607	5,547	143	10,637	2,239	7,536	–
	Sub−total	38,745	129,423	168,168	117,728	10,733	922	22,476	4,337	11,971	–
HEADQUARTERS	RB	21,353		21,353	21,353						
	GP	20,053	14,734	34,787	22,769	2,080	1,727	3,265	761	4,185	–
	SP	1,057	35,449	36,506	21,872	4,085	1,860	3,885	577	4,227	–
	Sub−total	42,463	50,183	92,646	65,994	6,165	3,587	7,150	1,338	8,412	–
	TOTAL	81,208	179,606	260,814	183,722	16,898	4,509	29,626	5,675	20,383	–
1993 INITIAL ESTIMATES											
FIELD	GP	32,791	36,926	69,717	50,725	3,105	802	11,989	610	2,486	–
	SP	4,070	18,345	22,415	15,327	1,840	54	3,524	758	912	–
	Sub−total	36,861	55,271	92,132	66,052	4,945	856	15,513	1,368	3,398	–
HEADQUARTERS	RB	20,949		20,949	20,949						
	GP	20,578	11,784	32,362	18,837	1,911	3,265	3,565	787	3,997	–
	SP	782	19,420	20,202	11,349	1,303	1,594	2,911	298	2,747	–
	Sub−total	42,309	31,204	73,513	51,135	3,214	4,859	6,476	1,085	6,744	–
	TOTAL	79,170	86,475	165,645	117,187	8,159	5,715	21,989	2,453	10,142	–
1992 ACTUALS											
FIELD	GP	38,087	41,072	79,159	58,928	3,784	725	10,079	1,457	4,186	–
	SP	6,635	55,885	62,520	39,066	4,962	259	8,222	1,675	8,336	–
	Sub−total	44,722	96,957	141,679	97,994	8,746	984	18,301	3,132	12,522	–
HEADQUARTERS	RB	21,174		21,174	21,174						
	GP	22,955	10,584	33,539	22,300	1,806	2,189	2,790	561	3,893	–
	SP	1,095	26,209	27,304	15,934	2,675	1,279	4,076	445	2,895	–
	Sub−total	45,224	36,793	82,017	59,408	4,481	3,468	6,866	1,006	6,788	–
	TOTAL	89,946	133,750	223,696	157,402	13,227	4,452	25,167	4,138	19,310	–
1992 REVISED ESTIMATES											
FIELD	GP	35,315	38,786	74,101	53,014	3,146	897	11,242	1,024	4,778	–
	SP	4,292	44,011	48,303	32,890	3,904	132	6,909	586	3,882	–
	Sub−total	39,607	82,797	122,404	85,904	7,050	1,029	18,151	1,610	8,660	–
HEADQUARTERS	RB	20,077		20,077	20,077						
	GP	21,248	9,629	30,877	18,885	1,871	2,476	3,472	498	3,675	–
	SP	766	24,024	24,790	14,350	2,152	1,967	2,824	923	2,574	–
	Sub−total	42,091	33,653	75,744	53,312	4,023	4,443	6,296	1,421	6,249	–
	TOTAL	81,698	116,450	198,148	139,216	11,073	5,472	24,447	3,031	14,909	–